Nova Scotia

Report of the Formula Review Committee

February, 1990

Report

of the

Formula Review Committee

February, 1990

90-04923/

The Honourable Ronald C. Giffin, Q.C.
Minister of Education
Province of Nova Scotia
Halifax, Nova Scotia

Dear Mr. Giffin:

We are pleased to submit to you the Report of the Formula Review Committee which contains recommendations for funding public education in Nova Scotia for the 1990 calendar year.

Yours very truly,

John Levangie, Chairman

Richard Morris, Secretary

Jim Connors

Ed Cramm

Karen Willis Duerden

Mike Forbrigger

Robert Fowler

Robert Haines

Report of the Formula Review Committee

February, 1990

TABLE OF CONTENTS

Page

1. INTRODUCTORY COMMENTS 1

   1.1 Establishment 1
   1.2 Membership 1
   1.3 Meetings Held During 1990 1

2. FINANCIAL SUMMARY 3

   2.1 Highlights of Revenues and Expenditures 3
   2.2 Provincial/Municipal Cost Sharing Percentages 4
   2.3 Summary of Grants 4
   2.4 Summary of Expenditures 5
   2.5 Summary of Formulas 5

3. COMMENTARY ON FUNDING ISSUES 8

   3.1 Funding Count 8
   3.2 Weighting Factors 8
   3.3 "Cap" on Enrolment Declines 8
   3.4 Teacher Retraining Initiatives and Implementation of the Report of the Advisory Committee on the Public School Program 9
   3.5 Special Education Funding 9
   3.6 Supplementary Funding Sharing Ratios 10
   3.7 Calculation of Average Salary Weighting Factor 10
   3.8 Square Footage Used to Calculate Property Service Grant 11
   3.9 Computers in the Classroom 11

4. RECOMMENDED FUNDING FORMULAS 12

   4.1 Student Units and Enrolment Weighting Factors 12
   4.2 Gross Square Footage 13
   4.3 Uniform Assessment 13
   4.4 General Formulas 13
      4.4.1 Expenditures 13
      4.4.2 Basic Grant 14
      4.4.3 Supplementary Grants 14

Table of Contents (Continued)

Page

4.5 Property Service 14
4.6 Transportation 15
4.7 Family of Five 15
4.7.1 Special Education 15
4.7.2 Adult Education 16
4.7.3 Driver Education 16
4.7.4 Summer School 16
4.7.5 Board of Pupils 17
4.8 Capital Debt Service 17
4.9 Capital Equipment, Repairs and Renovations 17
4.10 Transfers to Reserve/Surplus 17
4.11 School Board Revenues 18
4.12 Municipal Contributions 18
4.13 Textbook Credit Allocation 18
4.14 The Emergency Capital Fund and the Asbestos Abatement Fund 18

5. INDEX OF SUPPORTING SCHEDULES 19

1. INTRODUCTORY COMMENTS

1.1 Establishment

The Formula Review Committee was established by the Minister of Education in August, 1981. The Committee is responsible for making recommendations to the Minister of Education regarding funding formulas for district school boards throughout Nova Scotia.

The Formula Review Committee has submitted funding recommendations to the Minister of Education for the calendar years 1982-1989. This is the ninth report of the Committee and it contains recommendations for funding formulas for the 1990 calendar year.

1.2 Membership

This year's Committee was composed of the following members and resource personnel/alternates:

Members

John Levangie, Chairman
Jim Connors, Union of Nova Scotia Municipalities
Ed Cramm, Department of Municipal Affairs
Karen Willis Duerden, Nova Scotia Teachers Union
Mike Forbrigger, Nova Scotia School Boards Association
Robert Fowler, Management Board
Robert Haines, Department of Education

Resource Personnel/Alternates

Richard Morris, Department of Education, Secretary (Resource Person)
Bette Kelly, Department of Education (Resource Person)
Robert Moody, Management Board (Alternate)
Ron Morrison, Nova Scotia Teachers Union (Alternate)
Dennis Pilkey, Department of Education (Resource Person)
Robert Radchuck, Union of Nova Scotia Municipalities (Alternate)
Michael Woodford, Nova Scotia School Boards Association (Alternate)

1.3 Meetings Held During 1990

Traditionally, meetings of the Committee have commenced in August each year so that funding recommendations for the ensuing

calendar year can be presented to the Minister of Education prior to the start of that year. However, it was necessary to depart from established practices for the preparation of 1990 calendar year funding recommendations.

In its December, 1988 report, the Committee noted its support for "a thorough and comprehensive review...of funding formulas, and the Committee's mandate, structure and process". This review was commenced by Doane Raymond, Management Consultants, in the fall of 1989. The Formula Review Committee did not meet while this study was being conducted and planned to commence meetings after the final report from Doane Raymond was presented to Government. Since the final report was not presented to Government prior to the end of the 1989 calendar year, there was no opportunity for a review of the Doane Raymond report. Therefore, the Committee was reconvened at the direction of the Minister of Education on January 9, 1990 to ensure that funding recommendations for the 1990 calendar year would be presented to the Minister of Education not later than February 15, 1990.

The Committee held seven meetings during January and February, 1990. As a result of the restricted time frame, the Committee concluded that 1990 should be a "transition year" for funding pending receipt and review of the Doane Raymond report. Nevertheless, the Committee has recommended various modifications which, even in a transition year, have resulted in improvements in the determination and distribution of funds for public school education in Nova Scotia.

2. FINANCIAL SUMMARY

This section presents summaries of projected revenues and expenditures and recommended funding formulas for 1990.

2.1 Highlights of Revenues and Expenditures

The following table summarizes Committee projections of revenues and expenditures for the 1990 calendar year compared to 1989 school board budgeted revenues and expenditures. (Refer to schedule 2 for details.)

Revenues	Budget 1989 (1)	Projected 1990	Change $	Change %
Total provincial grants	$587,260,791	$622,588,618	$35,327,827	6.0%
Education tax rate	38¢/$100	39¢/$100	1¢/$100	2.6%
Uniform assessment	$24,384,889,487	$25,012,277,831	$627,388,344	2.6%
Mandatory municipal contribution	$92,365,761	$97,547,883	$5,182,122	5.6%
Supplementary municipal contribution	$22,281,918	$23,054,524	$772,606	3.5%
Total municipal contribution	$114,850,066	$120,793,499	$5,943,433	5.2%
School board operating revenues	$19,293,685	$21,138,688	$1,845,003	9.6%
From prior surplus/reserves	$2,234,043	--	($2,234,043)	
Total school board revenues	$723,638,585	$764,520,805	$40,882,220	5.6%
Expenditures				
Total operating expenditures	$662,935,412	$699,875,080	$36,939,668	5.6%
Capital debt service costs	$44,071,415	$48,498,580	$4,427,165	10.0%
Capital equipment, repairs and renovations	$11,802,659	$9,031,096 (2)	($2,771,563)	(23.5%)
Capital bus purchase	$4,451,265	$4,659,150	$207,885	4.7%
Transfer to reserves/surplus	$377,834	$2,456,897	$2,079,063	
Total school board expenditures	$723,638,585	$764,520,803	$40,882,218	5.6%

(1) as reported by district school boards
(2) projected to match available funding

2.2 Provincial/Municipal Cost-Sharing Percentages

The following table summarizes Committee projections of cost-sharing ratios for the 1990 calendar year compared to 1989 ratios.

Ratios	Projected 1989	Budgeted 1989	Projected 1990
Total Provincial Grants / Total School Board Revenues	81.5%	81.2%	81.4%
Total Provincial Grants / Total Provincial Grants & Education Tax	86.5%	86.4%	86.5%
Total Provincial Grants / Total Provincial Grants & Total Municipal Contributions	83.7%	83.6%	83.7%

2.3 Summary of Grants

The following table summarizes recommended grants for 1990 compared to 1989 grants.

Global	1989	1990	Change $	Change %
General formula				
Basic provincial grant	$378,219,487	$400,174,918	$21,955,431	5.8%
Supplementary provincial grant	10,603,313	12,856,171	2,252,858	21.2%
Property service	66,941,314	69,893,904	2,952,590	4.4%
Transportation - operating	35,011,911	36,578,584	1,566,673	4.5%
- bus purchase	4,479,840	4,659,150	179,310	4.0%
Municipal education tax	92,365,761	97,547,883	5,182,122	5.6%
Municipal supplementary grant	22,281,918	23,054,524	772,606	3.5%
	609,903,544	644,765,134	34,861,590	5.7%
Non-Global				
Adult education	2,401,636	2,501,423	99,787	4.2%
Driver education	639,044	669,413	30,369	4.8%
Special education	34,631,717	36,532,258	1,900,541	5.5%
Summer school	1,018,586	1,059,608	41,022	4.0%
Board of pupils	335,784	339,111	3,327	1.0%
Capital debt service	43,853,522	48,292,982	4,439,460	10.1%
Capital equipment repairs and renovations	8,681,072	9,031,096	350,024	4.0%
Municipal capital grant	202,387	191,092	(11,295)	(5.6%)
	91,763,748	98,616,983	6,853,235	7.5%
	$701,667,292	$743,382,117	$41,714,825	5.9%

2.4 Summary of Expenditures

The following table summarizes Committee projections of expenditures, by type of grant, for 1990 compared to 1989 budgeted expenditures.

Operating	1989	1990	Change $	Change %
General formula	$508,606,777	$537,747,982	$29,141,205	5.7%
Property service	69,758,932	72,884,132	3,125,200	4.5%
Transportation - operating	35,716,287	37,330,652	1,614,365	4.5%
Adult education	4,468,858	4,681,885	213,027	4.8%
Driver education	896,037	937,585	41,548	4.6%
Special education	42,064,837	44,802,343	2,737,506	6.5%
Summer school	1,084,598	1,137,851	53,253	4.9%
Board of pupils	339,086	352,650	13,654	4.0%
	662,935,412	699,875,080	36,939,668	5.6%
Capital				
Capital debt services	44,071,415	48,498,580	4,427,165	10.0%
Capital equipment, repairs and renovations	11,802,659	9,031,096	(2,771,563)	(23.5%)
Capital bus purchase	4,451,265	4,659,150	207,885	4.7%
	60,325,339	62,188,826	1,863,487	3.1%
	$723,260,751	$762,063,906	$38,803,115	5.4%

2.5 Summary of Formulas

The following table summarizes recommended formulas for 1990 compared to approved formulas for 1989.

	1989	1990
Basic provincial grant	$2,290 per student unit x average salary weighting factor and Acadian adjustment (5%) where applicable, plus $400,000 district board management grant	$2,445 per student unit x average salary weighting factory and Acadian adjustment (5%) where applicable, plus $400,000 district board management grant
Property service	$160 per student unit plus $1.93 per gross square foot	$164 per student unit plus $2.03 per gross square foot

	1989	1990
Transportation - operating	100% of projected 1989 expenditures net of gasoline tax rebates and contract conveyance recoveries. Maximum eligible grant to be 115% of 1987 actual operating expenditures	100% of projected 1990 expenditures net of gasoline tax rebates and contract conveyance recoveries. Maximum eligible grant to be 110% of 1988 actual operating expenditures
Transportation - bus purchase	$4320 x the number of approved buses (including approved spares)	$4450 x the number of approved buses (including approved spares)
Family of Five*		
Special education	number of students x average salary weighting factor x $183.60. Minimum grant to be 70% of projected expenditures	number of students x average salary weighting factor x $195. Minimum grant to be 70% of projected expenditures
Adult education	number of adults 21 years of age and over living in the area served by the school board x $4.05	number of adults 21 years of age and over living in the area served by the school board x $4.25
Driver education	number of senior high and vocational students x $16.40	number of senior high and vocational students x $17.20
Summer school	number of secondary and vocational students x $14.65	number of secondary and vocational students x $15.40
Board of pupils	number of students actually boarded x $47.25/week	number of students actually boarded x $47.25/week
*The final grant is the lesser of the formula rate OR approved expenditures		
Other		
Capital equipment repairs and renovations	$46.20 x the number of student units	$48.50 x the number of student units
Municipal education tax	38¢ per $100 of uniform assessment	39¢ per $100 of uniform assessment
Textbook credit allocation	$34.35 per student	$36.90 per student
Emergency capital fund	$500,000	$500,000

	1989	1990
Asbestos removal grants	$500,000	$500,000
Capital debt service	Projected debt service costs for 1989	Projected debt service costs for 1990

3. COMMENTARY ON FUNDING ISSUES

3.1 Funding Count

In previous years, students who were 21 years of age or older were eligible for formula funding if these students attended school prior to age 21 and had continued to attend beyond the age of 21 years. Several submissions from district school boards recommended that students who had previously discontinued their education but re-entered schools after they had reached the age of 21 years,should be included in the funding count.

The Formula Review Committee agrees with this suggestion and recommends that the funding count include all students over the age of 21 years who attend school. This change adds 164 students to the total provincial funding count for 1990 formula grants.

The Committee does not recommend a change in the existing departmental policy of excluding from the funding count those students, regardless of age, who are funded by other levels of government.

3.2 Weighting Factors

The Committee considered the introduction of weighting factors for small schools, small school boards, or boards with unique geographical situations.

The Committee noted that some school boards do incur additional costs because of the number of small schools or the rural nature of the area covered by the school board. However, the limited time available for deliberations prevented the development of clear-cut, defensible criteria to address those situations which seemed to warrant special consideration.

The Committee recommends that weighting factors be considered as part of the extensive examination of financial arrangements for 1991 funding rates so that permanent responses can be found to the recurring financial problems being experienced in these situations.

3.3 "Cap" on Enrolment Declines

The Committee recommends the use of a modified enrolment decline factor for the 1990 calendar year.

Between 1988 and 1989, enrolment declines in several boards were in excess of 2%. The Committee concluded that school boards with enrolment declines of greater than 2% could experience financial difficulties in reducing expenditures, in one year, at the same percentage as reductions in enrolments.

Therefore, the Committee recommends that the enrolment decline factor used in expenditure projections should not exceed 2%.

3.4 Teacher Retraining Initiatives and Implementation of the Report of the Advisory Committee on the Public School Program

The Committee discussed the financial impact of changes in curriculum which will be required to implement the recommendations in the Report of the Advisory Committee on the Public School Program. The Committee acknowledges the identified need for a major long term in-service program for all grades 10 to 12 teachers and administrators. Plans are in progress to develop a three year in-service program which will include provincial in-service training teams, administrative training teams, and continued discussions with school administrators and curriculum leaders.

The Committee recommends the establishment of a fund in an amount sufficient to support the implementation of the recommendations in the Report of the Advisory Committee on the Public School Program. This fund should be administered by the Department of Education and allocated to district school boards in accordance with guidelines developed by the Department.

In addition, the Committee has been informed of the Department's plan to develop a series of pilot courses in representative high schools commencing in September, 1990 to assist in the implementation of the recommendations in the Report. The Committee supports the provision of a special fund in the approximate amount of $50,000, to cover the costs of new materials, textbooks, and other support services related to the development of these pilot courses.

3.5 Special Education Funding

The Committee noted that the 1990 recommended special education funding falls short of projected expenditures by approximately $8.2 million which is largely concentrated in four district school boards. The Committee recommends that an examination of funding arrangements for special needs students be considered, possibly in co-operation with the provincial Department of Health and Fitness and the Department of

Community Services, to ensure effective co-ordination of effort and appropriate funding for programs.

3.6 Supplementary Funding Sharing Ratios

Supplementary funding was introduced in 1987. Since that time, total supplementary funding has been cost-shared between the Province and supporting municipal units according to percentage rates determined by the municipal units' education tax per student unit.

The Committee noted that supplementary funding cost-sharing rates have not been revised since 1987. However, since that time, the education tax per student unit for each municipal unit has increased. Therefore, unless adjustments are made in categories, the percentage contributions of several municipal units will increase in 1990 by percentages which the Committee considered unacceptable. The Committee, therefore, recommends a revision to the supplementary funding cost-sharing categories (see schedule 4) by increasing the maximum education tax per student unit in each category by $50.

The Committee also recommends that cost-sharing arrangements for supplementary funding be reviewed annually.

3.7 Calculation of Average Salary Weighting Factor

Several submissions from district school boards suggested changes in the calculation of the average salary weighting factor.

In previous years the average salary weighting factor was based on all staff employed by district school boards, including part time staff, job sharing arrangements and other term contracts. For 1990, the Committee recommends that the average salary weighting factor be based on the total full time equivalent regular teaching staff of district school boards as of September 30, 1989.

In addition, the Committee recommends the use of the most recent salary scale in the calculation of the average salary weighting factor. The Committee notes that in previous years, information used to calculate the average salary weighting factor was not based on the most recent salary scale for teachers.

The Committee agrees that these changes will result in a more accurate determination of the additional funding required by district school boards which incur average salary costs higher than the provincial base.

3.8 Square Footage Used to Calculate Property Service Grant

In its December, 1988 report, the Committee recommended that the criteria used to determine property service grants should be expanded to recognize facilities which had not been included in the square footage counted for funding purposes.

The Committee understands that new guidelines have been prepared to recognize facilities which, in the past, had not been included in the square footage calculations. The Committee recommends that the Department of Education ensure these guidelines are adhered to in the recognition of square footage for grants purposes in future years.

3.9 Computers in the Classroom

The Committee discussed the needs of students for computers in the classroom. The Committee noted the government commitment in the 1989 Speech From the Throne which stated "my government will invite proposals for the design and implementation of a program to enable all Nova Scotia students, grade five and up, to have access to hands-on computer education".

The Committee recommends the establishment of a separate fund to assist school board initiatives in preparing students for effective participation in the information age. This fund will supplement school board costs of in-service training for teachers and administrators in the classroom use of computers, provision of approved equipment for student use and licenses for software.

4. RECOMMENDED FUNDING FORMULAS

This section provides details of the funding formulas recommended by the Formula Review Committee for 1990.

The Committee projects school board expenditures for the following calendar year and, on the basis of these projections, as well as discussion of issues related to public education finance, recommends funding formulas that will provide adequate resources and ensure that funds are equitably distributed to all district school boards.

4.1 Student Units and Enrolment Weighting Factors

The Committee recommends that the enrolment weighting factors used in 1989 should be retained in 1990. The weighting factors are:

Level	*Weighting Factors*
Elementary	1.00
Junior High	1.20
Senior High	1.20
Vocational	2.50
One Year Business Education*	2.50
Intermediate Industrial	1.75

*if equivalent to the one-year program offered in vocational schools in district school boards.

These weighting factors reflect the differences in costs at various program levels. The Committee also recommends that all students over the age of 21 be included in the funding count, provided these students are not fully funded from other sources. These students have been included in the grade levels they attend and weighted at the corresponding factors.

The student count for funding purposes is either the average of the September 30 total enrolments for the two years preceding the current year, or the current year's total enrolment, whichever is higher. This calculation is applied on an individual board basis. The funding count is multiplied by the weighting factor to determine total student units. Students who are fully funded by federal or provincial agreements are excluded from the funding count.

As of September 30, 1989, student enrolments (minus excluded students) had declined to 164,709 from 166,039 in 1988 or a 0.8% reduction from the previous year. The September 30, 1987 enrolment was 168,006.

The funding count as of September 30, 1988 was 169,160. This count declined to 167,558 as of September 30, 1989 or a reduction of 1.0%.

The number of student units as of September 30, 1989 was 186,208 compared to 187,902 in 1988 (or a 0.9% decrease).

4.2 Gross Square Footage

The gross square footage as of September 30, 1989 is used to calculate part of the property service grant. Gross square footage is based on the outside measurements of each school or building used according to property service guidelines. Property service grants are also partially calculated on student units.

For 1990 funding, grants are based on 19,387,090 square feet in use as of September 30, 1989. The 1989 funding was based on 19,107,251 square feet. Adjustments have been made for changes in gross square footage which occurred between September 30 and December 31, 1989.

4.3 Uniform Assessment

Uniform property assessment figures are provided each year by the Department of Municipal Affairs. The 1990 uniform assessment is the 1989 taxable assessment plus grants in lieu of taxation capitalized at the 1989 tax rate. The assessment used to calculate the proceeds from the education tax in 1989 was $24,384,889,487. The uniform assessment used for calculating the proceeds from the education tax rate in 1990 is $25,012,277,831 or 2.6% higher than 1989.

4.4 General Formulas

General formula grants provide global funds to district school boards for school board administration, teachers' salaries, instructional supplies, cafeterias, school secretaries, and related expenditures.

4.4.1 Expenditures

The Committee projections of 1990 general formula expenditures are based on the 1989 district school board budgets adjusted by factors for expected changes.

The Committee recommends that 1990 expenditure projections be reduced by the full student decline percentage from September 30, 1988 to September 30, 1989 to a maximum of 2%. The Committee

recognizes that district school boards may find it very difficult to reduce expenditures by the related enrolment decline if the decline is significant in one year.

In accordance with the agreement between the Minister of Education and the Nova Scotia Teachers Union, professional teaching salary scales increase 5% effective August 1, 1989 and 5% on August 1, 1990. The 1% difference between the projected increase in 1989 of 4% and the negotiated amount of 5% for the August to December 1989 period will be covered by additional funding from the Province of Nova Scotia.

The total estimated cost of salary increases for the 1990 calendar year is $31,778,838. This amount is comprised of scale increases of $25,793,586, an allowance of $1,900,080 for cost of license upgrades and $3,990,168 for cost of service increments in individual district school boards. (See schedule 7).

4.4.2 Basic Grant

The Committee recommends that the basic general formula grant be increased from $2,290 per student unit in 1989 to $2,445 per student unit in 1990. The Committee recommends a continuation of the $400,000 grant per district school board to provide funds for district school board management.

The basic general formula grant is determined by multiplying the recommended general formula rate by the number of student units, the average salary weighting factor (see schedule 8) and the Acadian adjustment factor, where applicable, plus $400,000.

4.4.3 Supplementary Grants

Provincial supplementary grants are added to the basic general formula grant to determine total general formula funding. These grants are projected to increase from $10,603,313 in 1989 to $12,856,171 in 1990 (or a 21.2% increase).

4.5 Property Service

The property service grant is based on gross square footage as of September 30, 1989 (as noted in Section 4.2) and the number of student units for each school board (as explained in Section 4.1).

The Committee projects that 1990 property service expenditures will increase by 4.5% over 1989 expenditures (or from $69,758,932 to $72,884,132).

and recommends that the funding in 1990 be calculated at $2.03 per gross square foot (from $1.93 in 1989) and $164 per student unit (from $160 in 1989).

These formulas provide total funding of $69,893,904 in 1990 in comparison to $66,941,314 for 1989 ,(or a 4.4% increase).

4.6 Transportation

Transportation operating expenditures are calculated net of contracted conveyance recoveries and gasoline tax rebates. The 1990 projected operating expenditures are calculated on 1989 school board budgets for net operating costs which are projected to increase by 4.5% (or from $35,716,287 to $37,330,652).

The transportation operating grant is recommended at 100% of 1990 projected transportation operating expenses to a maximum of 110% of 1988 actual operating expenditures. These formulas will provide $36,578,584 in transportation funding for 1990 in comparison to $35,011,911 in 1989, (or a 4.5% increase).

The Committee continues to recommend that the funding of capital bus purchases be separated from the operating transportation funding. The formula rate for 1990 is recommended at $4450 (in comparison to the 1989 rate of $4320) multiplied by the number of approved buses for regular student transportation including approved spares. This rate is based on the estimated cost of a 72-passenger standard diesel bus in 1990. This will result in 1990 grants of $4,659,150 in comparison to 1989 grants of $4,479,840 (or a 4.0% increase).

4.7 Family of Five

The Committee continues to recognize the need for separate, non-global funding for the Family of Five (special education, adult education, driver education, summer school and board of pupils). The grants are recommended as the lesser of approved expenditures in each category or the maximum available funding.

4.7.1 Special Education

The special education grant is recommended as the lesser of approved expenditures, or the number of students multiplied by the average salary weighting factor and the special education formula rate.

The Committee recommends a 1990 special education formula rate of $195 per student compared to the 1989 rate of $183.60. The Committee also recommends that the grant be calculated to provide a minimum of 70% of the projected expenditures as reported on the individual school board profile sheets. This will provide grants in 1990 of $36,532,258 in comparison to 1989 grants of $34,631,717 (or a 5.5% increase). Expenditures for special education in 1990 are projected at $44,802,343 in comparison to the 1989 budget of $42,064,837 (or a 6.5% increase).

4.7.2 Adult Education

The Formula Review Committee recommends that the adult education grant be the lesser of approved expenditures, or $4.25 multiplied by the adult population 21 years of age and over residing within the jurisdiction of the district school board. The adult population is determined by Statistics Canada census figures.

As established in 1989, the Committee recommends that each school board receive a grant in 1990 which is not less than the 1989 grant. The maximum grant for 1990 will not exceed 110% of the 1989 grant.

Expenditures for 1990 are projected at $4,681,885 in comparison to the 1989 budget of $4,468,858 (or a 4.8% increase). Grants are projected at $2,501,423 in comparison to 1989 grants of $2,401,636 (or a 4.2% increase).

4.7.3 Driver Education

The driver education grant is recommended as the lesser of approved expenditures or the number of senior high and vocational students multiplied by the driver education formula rate.

The Committee recommends that the 1990 driver education formula rate increase to $17.20 from $16.40 in 1989. Expenditures for 1990 are projected at $937,585 in comparison to the 1989 budget of $896,037 (or a 4.6% increase). Grants for 1990 are projected at $669,413 in comparison to 1989 grants of $639,044 (or a 4.8% increase).

4.7.4 Summer School

The summer school grant is recommended as the lesser of approved expenditures, or the number of secondary and vocational students multiplied by the summer school formula rate.

The Committee recommends the 1990 summer school formula rate increase to $15.40 from $14.65 in 1989. This will provide grants of $1,059,608 in comparison to 1989 grants of $1,018,586 (or a 4.0% increase). Expenditures for 1990 are projected at $1,137,851 in comparison to the 1989 budget of $1,084,598 (or a 4.9% increase).

4.7.5 Board of Pupils

The board of pupils grant is recommended as the lesser of approved expenditures or the number of students actually boarded multiplied by the board of pupils formula rate.

The Committee recommends the 1990 board of pupils formula rate remain at $47.25 per week. This will result in 1990 grants of $339,111 in comparison to 1989 grants of $335,784, (or a 1.0% increase). Expenditures in 1990 are projected at $352,650 in comparison to the 1989 budget of $339,086, (or a 4.0% increase).

4.8 Capital Debt Service

Capital debt service expenditures on capital projects already completed or expected to be completed in 1990 are projected to increase from $44,071,415 in 1989 to $48,498,580 in 1990 (or a 10.0% increase). The related grants to service this debt will increase from $43,853,522 in 1989 to $48,292,982 in 1990 (or a 10.1% increase).

The debt service costs not covered by formula grants result from some capital projects for which the original amounts borrowed exceeded the final cost of construction. These extra costs are covered by additional municipal contributions.

4.9 Capital Equipment, Repairs and Renovations

The capital equipment, repairs and renovations grant is recommended at $48.50 (in comparison to the 1989 rate of $46.20) multiplied by the number of student units. This will provide grants during 1990 of $9,031,096 compared to 1989 grants of $8,681,072 (or a 4.0% increase).

4.10 Transfers to Reserve/Surplus

Based on the Committee's projections of expenditures, and recommended funding changes for 1990, surplus funds in 1990 are projected to be $2,456,897 (or 0.4% of projected 1990 operating expenditures) in comparison to a budget surplus of $377,834 in 1989.

The potential surplus is based on projected expenditures and recommended formulas. The Committee expects that, based on historical trends, the potential surplus will be significantly reduced when school board budgets are finalized for 1990.

4.11 School Board Revenues

On the basis of comparing previous years' actual school board generated revenues with budgets and projections, the Committee has estimated that school board operating revenues will increase in 1990 by 10% over 1989 budgets (or from $11,724,034 to $12,896,438). Federal government revenues for 1990 have been projected to increase by 10% (or from $3,977,452 to $4,375,199).

4.12 Municipal Contributions

The Committee recommends that the education tax rate be increased from 38¢ per $100 of uniform assessment in 1988 to 39¢ per $100 of updated uniform assessment in 1990.

The revised education tax rate will increase mandatory municipal contributions by 5.6% (or from $92,365,761 in 1989 to $97,547,883 in 1990).

Municipal supplementary funding is projected to increase from $22,281,918 in 1989 to $23,054,524 in 1990 (or a 3.5% increase).

4.13 Textbook Credit Allocation

The Committee recommends a 7.4% increase in the textbook credit allocation, or from $34.35 per student in 1989 to $36.90 per student in 1990. This increase is based on the average increase in the cost of textbooks during 1989.

4.14 The Emergency Capital Fund and the Asbestos Abatement Fund

The Committee recommends that the 1990 emergency capital fund and asbestos abatement fund remain at the approved 1989 levels of $500,000 each. The emergency capital fund is available to cover some of the unanticipated capital requirements of district school boards.

NOVA SCOTIA DEPARTMENT OF EDUCATION

INDEX OF SUPPORTING SCHEDULES & GRAPHS

SCHEDULE - GRAPH		
1		Projected Provincial Profile
2		Summary of Expenditures on Public School Education and Related Sources of Funds
3		Comparison of Provincial and Municipal Funding
4		Sharing of 1990 Additional Expenses
5		Comparison of Expenditure and Provincial Grant
6		Summary of Funding Rates and Estimated Grants
7		1990 Projection Factors
8		1988-89 Year of Service Incremental Cost and Average Salary
9		Comparison of 1988 & 1989 Pupil Transportation Expenditures
10		Number of Buses
11		Comparison of Actual and Budgeted Expenditure Details
12		Continuity of Reserve and Surplus Funds Report Provincial Summary January 1,1988 - December 31,1988
13		Statement of Operating Reserves
14		Statement of Capital Reserves
15		Statement of Surplus Reserves
16		Comparison of 1988 Actual, 1989 Budgeted and 1990 Projected - Debt Service Payments
17	17	Uniform Assessments
18	18	Comparison of Funding Ratios
19	19	Average Salary by Board
20		1988 Actual Board Revenues
	21	Comparison of Expenditure Categories
	22	Comparison of Sources of Revenue
	23	Changes in Expenditures & Grants
24	24	Operating Cost per Pupil
25	25	Historical and Projected Provincial Enrolments
26		Enrolments by Board
27		Teachers and Full Time Equivalance (FTE) by Board
28		Pupil-Teacher Ratio
29	29	Changes in Enrolments and Teachers
30		Density Report
31		Comparison of School Size

NOVA SCOTIA DEPARTMENT OF EDUCATION
PROFILE OF EXPENDITURES & REVENUES

SCHEDULE 1 REV 4.1

	1987	1988	1989	FUNDING COUNT	STUDENT UNITS
ELEM (1.00)	86,895	86,124	86,136	87,008	87,012
JRHI (1.20)	41,607	40,609	39,576	41,167	49,400
SRHI (1.20)	37,308	37,117	36,725	37,135	44,562
VOC (2.50)	1,477	1,462	1,420	1,470	3,675
BUS (2.50)	231	217	373	262	655
II (1.75)	488	510	479	517	904
TOTAL	168,006	166,039	164,709	167,558	186,208
EXCLUDED STD	1,472	1,562	1,352		

GROSS SQUARE FOOTAGE	19,387,09
UNIFORM ASSESSMENT	25,012,277,83
DISTRICT BOARD MANAGEMENT GRANT	8,400,00
NUMBER OF BUSES	1,04
NUMBER OF BOARDED STUDENT WEEKS	7,17
ADULT POPULATION	598,59

RATES AND CALCULATIONS SHOWN ARE FOR
1990 PROJECTED

FORMULA FUNDING BASED ON HIGHER OF AVERAGE
OF 1987 AND 1988 OR 1989 ENROLMENTS

	1989 BUDGET EXPENDITURES	1989 BUDGET FUNDING	1990 PROJECTED EXPENDITURES	1990 PROJECTED FUNDING
GENERAL FORMULA				
BASIC PROVINCIAL GRANT	508,606,777		537,747,982	
(2445.00/SU 497,722,801 LESS 97,547,883 EDUCN TAX)		378,219,487		400,174,918
SUPPLEMENTARY PROVINCIAL GRANT		10,603,313		12,856,171
PROPERTY SERVICE (164.00/SU 2.03/GSF)	69,758,932	66,941,314	72,884,132	69,893,904
TRANSPORTATION - NET TAX REBATE	35,716,287	35,011,911	37,330,652	36,578,584
SPECIAL EDUCATION (195.00/STUDENT)	42,064,837	34,631,717	44,802,343	36,532,258
ADULT EDUCATION (4.25/ADULT)	4,468,858	2,401,636	4,681,885	2,501,423
SUMMER SCHOOL (15.40/SEC STUDENT)	1,084,598	1,018,586	1,137,851	1,059,608
DRIVER EDUCATION (17.20/SR+VOC STUDENTS)	896,037	639,044	937,585	669,413
BOARD OF PUPILS (47.25/BOARDED WEEK)	339,086	335,784	352,650	339,111
SPECIAL GRANTS		443,565		
SUBTOTAL OPERATING	662,935,412	530,246,357	699,875,080	560,605,390
CAPITAL EQUIPMENT & REPAIRS/RENOVATION (48.50/SU)	11,802,659	8,681,072	9,031,096	9,031,096
CAPITAL BUS PURCHASE (4450.00/BUS)	4,451,265	4,479,840	4,659,150	4,659,150
SUBTOTAL OPERATING & CAPITAL	679,189,336	543,407,269	713,565,326	574,295,636
CAPITAL DEBT SERVICE	44,071,415	43,853,522	48,498,580	48,292,982
EMERGENCY CAPITAL	465,500	465,500		
TRANSFER TO RESERVES/SURPLUS	377,834		2,456,897	
TOTAL EXPENDITURES	724,104,085		764,520,803	
TOTAL PROVINCIAL GRANTS		587,726,291		622,588,618
OTHER REVENUES				
BOARD OPERATIONS		11,724,034		12,896,438
FEDERAL SOURCES (DND, DIAND, ETC)		3,977,452		4,375,199
MINORITY OFFICIAL LANGUAGE(FEDERAL & PROVINCIAL)		3,456,647		3,731,499
PROVINCIAL NON-FUNDING REIMBURSEMENT		135,552		135,552
FROM RESERVES/PRIOR SURPLUS		2,234,043		
SUBTOTAL		21,527,728		21,138,688
MUNICIPAL CONTRIBUTION				
EDUCATION TAX (0.390/UNIFORM/ASSESSMENT)		92,365,761		97,547,883
SUPPLEMENTARY MUNICIPAL GRANT		22,281,918		23,054,524
CAPITAL		202,387		191,092
SUBTOTAL		114,850,066		120,793,499
TOTAL REVENUES		724,104,085		764,520,805

FM170P01
FEB 14/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
SUMMARY OF EXPENDITURES ON PUBLIC
SCHOOL EDUCATION AND RELATED SOURCES OF FUNDS

SCHEDULE 2 REV 4.1

	1989 BUDGET		1990 PROJECTED		INCREASE/DECREASE	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% CHANGE
EXPENDITURES						
OPERATING EXPENDITURE	662,935,412	91.56	699,875,080	91.84	36,939,668	5.57
CAPITAL DEBT SERVICE	44,071,415	6.09	48,498,580	6.36	4,427,165	10.05
CAPITAL EQUIPMENT & REPAIRS/RENOVATIONS	11,802,659	1.63	9,031,096	1.19	-2,771,563	-23.48
CAPITAL BUS PURCHASES	4,451,265	.61	4,659,150	.61	207,885	4.67
EMERGENCY CAPITAL	465,500	.06			-465,500	
TO RESERVES/PRIOR DEFICIT	354,848	.05			-354,848	
TOTAL EXPENDITURES	724,081,099	100.00	762,063,906	100.00	37,982,807	5.00
REVENUES						
PROVINCIAL GRANTS OPERATING	530,246,357	73.23	560,605,390	73.33	30,359,033	5.73
CAPITAL DEBT SERVICE	43,853,522	6.06	48,292,982	6.32	4,439,460	10.12
CAPITAL EQUIPMENT & REPAIRS/RENOVATIONS	8,681,072	1.20	9,031,096	1.18	350,024	4.03
EMERGENCY CAPITAL	465,500	.06			-465,500	
CAPITAL BUS GRANT	4,479,840	.62	4,659,150	.61	179,310	4.00
TOTAL PROVINCIAL GRANTS	587,726,291	81.17	622,588,618	81.44	34,862,327	5.93
MUNICIPAL CONTRIBUTIONS						
EDUCATION TAX	92,365,761	12.76	97,547,883	12.76	5,182,122	5.61
SUPPLEMENTARY MUNICIPAL GRANT	22,281,918	3.08	23,054,524	3.02	772,606	3.47
CAPITAL DEBT SERVICE	202,387	.03	191,092	.02	-11,295	-5.58
OTHER CAPITAL						
TOTAL MUNICIPAL CONTRIBUTIONS	114,850,066	15.87	120,793,499	15.80	5,943,433	5.17
OTHER REVENUES						
BOARD OPERATIONS	11,724,034	1.62	12,896,438	1.69	1,172,404	10.00
FEDERAL SOURCES (DND,DIAND)	3,977,452	.55	4,375,199	.57	397,747	10.00
MINORITY LANGUAGE (FED&PROV)	3,456,647	.48	3,731,499	.49	274,852	7.95
PROV NON-FUNDING REIMBURST	135,552	.02	135,552	.02		
FROM RESERVES, PRIOR SURPLUS OR CONTINGENT DEFICIT	2,234,043	.31			-2,234,043	
TOTAL OTHER REVENUES	21,527,728	2.98	21,138,688	2.77	-389,040	-1.81
TOTAL REVENUES	724,104,085	100.00	764,520,805	100.00	40,416,720	5.00

FM190F01
FEB 14/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
COMPARISON OF PROVINCIAL AND MUNICIPAL FUNDING

SCHEDULE 3

REV 4.1

	-PROVINCIAL OPERATING FUNDING-			MUNICIPAL OPERATING FUNDING							
				1989				1990 PROJECTED			
	1989 BUDGET	1990 PROJECTED	% OF 1989	EDUCATION TAX	SUPP MUNICIPAL	BUDGET FROM RESERVES/ CONT DEFICIT	TOTAL	EDUCATION TAX	SUPP MUNICIPAL	FROM RESERVES/ CONT DEFICIT	TOTAL	% OF 1989
ANNAPOLIS DISTRICT SCHOOL BRD	13,482,576	14,383,040	106.68	1,995,732	120,926	255,955	2,372,613	2,157,593	147,462		2,305,055	97.15
ANTIGONISH DISTRICT SCHOOL BRD	15,368,445	16,442,317	105.61	1,467,501	48,395		1,515,896	1,558,604	51,513		1,610,117	106.22
CAPE BRETON DISTRICT SCHOOL BD	64,625,234	67,970,752	105.18	6,874,896			6,874,896	7,122,655			7,122,655	103.60
CONS SCOL CLARE-ARGYLE DIST SB	11,254,620	11,814,483	104.97	1,501,344		44,829	1,546,173	1,583,902			1,583,902	102.44
COLCHESTER-EAST HANTS DIST SB	41,024,032	43,198,393	105.30	5,343,029			5,343,029	5,954,996			5,954,996	111.45
CUMBERLAND DISTRICT SCHOOL BRD	20,797,406	21,891,965	105.26	2,417,670	89,360	246,958	2,753,988	2,544,286	103,069		2,647,355	96.13
DARTMOUTH DISTRICT SCHOOL BRD	29,042,958	30,242,131	104.13	10,579,600	5,654,100	466,894	16,700,594	11,047,162	6,457,894		17,505,056	104.82
DIGBY DISTRICT SCHOOL BOARD	8,062,966	8,433,996	104.60	816,848	79,554	49,071	945,473	847,138	72,166		919,304	97.23
GUYSBOROUGH DISTRICT SCHOOL BD	10,487,234	11,013,693	105.02	782,975	94,912		877,887	828,046	103,276		931,322	106.09
HALIFAX DISTRICT SCH BRD	35,225,643	37,244,495	105.73	21,200,609	13,978,159	1,350	35,180,118	21,887,155	13,858,133		35,745,288	101.61
HALIFAX CO-BEDFORD DISTRICT SB	92,465,634	99,810,259	107.94	13,774,825	1,664,238	489,662	15,928,725	14,962,207	1,470,737		16,432,944	103.17
HANTS WEST DISTRICT SCHOOL BRD	11,931,260	12,609,242	105.68	1,307,593	13,049	66,360	1,387,002	1,381,713	10,083		1,391,796	100.35
INVERNESS DISTRICT SCHOOL BRD	17,837,907	18,627,608	104.43	1,439,838	61,983	51,764	1,553,585	1,503,703	53,513		1,557,216	100.23
KINGS DISTRICT SCHOOL BOARD	36,579,064	38,940,701	106.46	6,114,700	262,542	123,686	6,500,928	6,456,854	457,545		6,914,399	106.36
LUNENBURG DISTRICT SCHOOL BRD	24,652,930	25,760,691	104.49	4,848,851		283,978	5,132,829	5,097,662	1,191		5,098,853	99.34
NORTHSIDE-VICTORIA DISTRICT SB	25,822,780	27,251,052	105.53	2,170,494		22,837	2,193,331	2,317,338			2,317,338	105.65
PICTOU DISTRICT SCHOOL BOARD	33,476,954	35,336,902	105.56	4,172,516	123,651		4,296,167	4,412,169	68,006		4,480,175	104.28
QUEENS DISTRICT SCHOOL BOARD	7,643,691	7,897,487	103.32	1,447,873	36,635		1,484,508	1,512,086	84,311		1,596,397	107.54
RICHMOND DISTRICT SCHOOL BOARD	9,833,310	10,286,233	104.61	1,034,845	54,414	30,137	1,119,396	1,079,790	105,584		1,185,374	105.89
SHELBURNE DISTRICT SCHOOL BRD	10,164,359	10,721,027	105.48	1,445,919			1,445,919	1,529,147			1,529,147	105.76
YARMOUTH DISTRICT SCHOOL BOARD	10,267,354	10,728,923	104.50	1,628,103		100,562	1,728,665	1,763,677	10,041		1,773,718	102.61
TOTAL	530,246,357	560,605,390	105.73	92,365,761	22,281,918	2,234,043	116,881,722	97,547,883	23,054,524		120,602,407	103.18

2/20/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 4

SHARING OF 1990 ADDITIONAL EXPENSES

REV 4.1

BOARD	UNIFORM ASSESSMENT	OPERATING BUDGET	NUMBER OF STUDENT UNITS	EDUCATION TAX 0.39	TAX/ STUDENT UNIT	PROVINCIAL SHARING RATE	SUPPLEMENTARY MUNICIPAL GRANT AMOUNT	% OF OPERATING	EFFECTIVE TAX RATE
Annapolis	553,229,008	17,232,321	4,546	2,157,593	475	75%	147,462	0.86%	41.7
Antigonish	399,642,006	18,664,684	5,057	1,558,604	308	90%	51,513	0.28%	40.3
Cape Breton	1,826,321,814	75,832,689	21,609	7,122,655	330	90%		0.00%	39.0
Clare-Argyle	406,128,665	14,672,759	3,507	1,583,902	452	75%		0.00%	39.0
Colchester-E Hants	1,526,922,103	51,301,060	14,595	5,954,996	408	80%		0.00%	39.0
Cumberland	652,381,143	24,877,432	7,033	2,544,286	362	85%	103,069	0.41%	40.6
Dartmouth	2,832,605,673	48,880,960	11,771	11,047,162	939	10%	6,457,894	13.21%	61.8
Digby	217,214,914	9,501,722	2,441	847,138	347	90%	72,166	0.76%	42.3
Guysborough	212,319,363	12,008,727	2,911	828,046	284	90%	103,276	0.86%	43.9
Halifax	5,612,091,111	74,794,883	16,069	21,887,155	1,362	10%	13,858,133	18.53%	63.7
Halifax Co-Bedford	3,836,463,354	119,895,553	32,635	14,962,207	458	75%	1,470,737	1.23%	42.8
Hants West	354,285,360	14,213,498	4,033	1,381,713	343	90%	10,083	0.07%	39.3
Inverness	385,564,879	21,000,336	5,211	1,503,703	289	90%	53,513	0.25%	40.4
Kings	1,655,603,546	47,373,913	12,963	6,456,854	498	75%	457,545	0.97%	41.8
Lunenburg	1,307,092,745	31,614,490	9,162	5,097,662	556	65%	1,191	0.00%	39.0
Northside-Victoria	594,169,308	30,042,417	8,558	2,317,338	271	90%		0.00%	39.0
Pictou	1,131,325,374	40,667,927	11,494	4,412,169	384	85%	68,006	0.17%	39.6
Queens	387,714,409	9,623,493	2,734	1,512,086	553	65%	84,311	0.88%	41.2
Richmond	276,869,227	12,366,611	2,773	1,079,790	389	85%	105,584	0.85%	42.8
Shelburne	392,088,879	12,469,693	3,499	1,529,147	437	80%		0.00%	39.0
Yarmouth	452,224,950	12,839,912	3,607	1,763,677	489	75%	10,041	0.08%	39.2
TOTAL	**25,012,277,831**	**699,875,080**	**186,208**	**97,547,884**	**524**		**23,054,524**	**3.29%**	**46.2**

TAX/STUDENT UNIT 1989	1990	PROVINCIAL SHARE	MUNICIPAL SHARE
Under 300	Under 350	90%	10%
300-349	350-399	85%	15%
350-399	400-449	80%	20%
400-449	450-499	75%	25%
450-499	500-549	70%	30%
500-549	550-599	65%	35%
550-599	600-649	40%	60%
600-649	650-699	30%	70%
650-699	700-749	20%	80%
700 and over	750 and over	10%	90%

FM160P01
FEB 14/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
COMPARISON OF EXPENDITURE AND PROVINCIAL GRANT

SCHEDULE 5 REV 4.1

	1988 BUDGET			1988 ACTUAL			1989 BUDGET			1990 PROJECTED		1990 AS % OF 1989	
	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	PROVINCIAL GRANT	% OF EXPENDITURE	EXPENDITURE	FUNDING
GENERAL FORMULA BASIC GRANT	485,506,089	359,548,380	74.05	485,370,845	359,548,381	74.07	508,606,777	378,219,487	74.36	537,747,982	400,174,918	74.41	105.72	105.80
PROPERTY SERVICE	67,530,314	65,405,593	96.85	66,453,964	65,455,678	98.49	69,758,932	66,941,314	95.96	72,884,132	69,893,904	95.89	104.48	104.41
TRANSPORTATION	34,516,227	33,894,958	98.20	34,123,067	34,092,358	99.91	35,716,287	35,011,911	98.02	37,330,652	36,578,584	97.98	104.52	104.47
SPECIAL EDUCATION	38,968,038	31,925,276	81.92	38,962,975	32,085,420	82.34	42,064,837	34,631,717	82.32	44,002,343	36,532,258	81.54	106.50	105.48
ADULT EDUCATION	3,920,377	2,278,390	58.11	5,038,142	2,235,676	44.37	4,468,858	2,401,636	53.74	4,681,885	2,501,423	53.42	104.76	104.15
SUMMER SCHOOL	979,830	935,491	95.47	973,300	930,454	95.59	1,084,598	1,018,586	93.91	1,137,851	1,059,608	93.12	104.96	104.02
DRIVER EDUCATION	834,744	619,155	74.17	839,611	609,203	72.55	896,037	639,044	71.31	937,585	669,413	71.39	104.63	104.75
BOARD OF PUPIL	346,749	343,239	98.98	285,839	282,745	98.91	339,086	335,784	99.02	352,650	339,111	96.16	104.00	100.99
SUBTOTAL	632,602,368	494,950,482	78.24	632,047,743	495,239,915	78.35	662,935,412	519,199,479	78.31	699,875,080	547,749,219	78.26	105.57	105.49
SPECIAL GRANTS/ SUPPLEMENTS		1,888,069			1,830,635			443,565						
GENERAL FORMULA SUPPLEMENTARY GRANT		11,307,817			11,307,817			10,603,313			12,856,171			121.24
TOTAL	632,602,368	508,146,368	80.32	632,047,743	508,378,367	80.43	662,935,412	530,246,357	79.98	699,875,080	560,605,390	80.10	105.57	105.72

2/20/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 6

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1989 AND 1990 CALENDAR YEARS

	1987 Rates	1988 Rates	1989 Rates in Effect	1989 Estimated Dept of Ed Grants & Municipal Contributions	1990 Recommended Rates	1990 Projected Dept of Ed Grants & Municipal Contributions	1990 Increase/Decrease in Dept of Ed Grants & Municipal Contributions	1990 %	1990 % Increase in Funding Rates	Comments
General Formula Basic Grant	$2068 student unit	$2135 student unit	$2290 student unit	378,219,487	$2445 student unit	400,174,918	21,955,431	5.80%	6.77%	Reduction of overall salary weighting differential has resulted in a rate increase that is greater than the grant increase.
Supp Grant				10,603,313		12,856,171				
Education Tax	.44/$100	.37/$100	.38/$100	92,365,761	.39/$100	97,547,883	5,182,122	5.61%	2.63%	Municipal contribution increases 5.61% compared to 2.63% rate increase because of higher uniform assessment base and increased 1990 mandatory contribution for Colchester.
Property Service	$165.00 student unit $1.65 gross sq. foot	$168.00 student unit $1.77 gross sq. foot	$160.00 student unit $1.93 gross sq. foot	66,941,314	$164.00 student unit $2.03 gross sq. foot	69,893,904	2,952,590	4.41%	2.50% 5.16%	Rate changes reflect a continuing shift to funding based on gross square footage.
Transportation	100% of Projected Operating expenditures plus $4150 per approved regular bus and approved spares plus historical debt service grant	100% of Projected Operating expenditures plus historical debt service grant	100% of Projected Operating expenditures to a maximum of 115% of 1987 Actual Operating costs	35,011,911	100% of Projected Operating expenditures to a maximum of 110% of 1988 Actual Operating costs	36,578,584	1,566,673	4.47%	N/A	Provincial grant is continuation of same funding method as in 1988 but subject to a limit on growth of transportation operating expenses.
Special Education	$165.00/student	$173.00/student	$183.60/student or 70% of projected operating expenditures whichever is greater	34,631,717	$195.00/student or 70% of projected operating expenditures whichever is greater	36,532,258	1,900,541	5.49%	6.21%	Rate increase of 6.21% results in 5.49% provincial grant increase because of reduction in the salary weighting differential.
Adult Education	$14.00/student	$14.00/student	$4.06/adult subject to a maximum increase of 10% of 1988 grants and a minimum grant equal to the 1988 amount	2,401,636	$4.25/adult subject to a maximum increase of 10% of 1989 grants and a minimum grant equal to the 1989 amount	2,501,423	99,787	4.15%	4.94%	Grant is based on adult population rather than number of students.
Summer School	$14.00/secondary student	$14.00/secondary student	$14.65/secondary student	1,018,586	$15.40/secondary student	1,059,608	41,022	4.03%	5.12%	Grant increase is less than rate increase because not all boards offer full summer school programs.

2/20/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 6

SUMMARY OF FUNDING RATES AND ESTIMATED GRANTS FROM THE DEPARTMENT OF EDUCATION FOR THE 1989 AND 1990 CALENDAR YEARS

			1989		1990					
	1987 Rates	1988 Rates	Rates in Effect	Estimated Dept of Ed Grants & Municipal Contributions	Recommended Rates	Projected Dept of Ed Grants & Municipal Contributions	Increase/Decrease in Dept of Ed Grants & Municipal Contributions	%	% Increase in Funding Rates	Comments
Driver Education	$16.00/Sr & Voc student	$16.00/Sr & Voc student	$16.40/Sr & Voc student	639,044	$17.20/Sr & Voc student	669,413	30,369	4.75%	4.88%	Grant increase is because of inflation.
Board of Pupils	$45.00/per boarded student/week	$45.00/per boarded student/week	$47.25/per boarded student/week	335,784	$47.25/per boarded student/week	339,111	3,327	0.99%	0.00%	Increase is because of additional boarded weeks.
Acadian Districts	5% of unweighted general formula funding	5% of unweighted general formula funding	5% of unweighted general formula funding		5% of unweighted general formula funding					Amounts are included in general formula funding.
Cap Equip Repairs & Renn	2% x general formula	$43.50/student unit & 8% Acadian adj.	$46.20/student unit	8,681,072	$48.50/student unit	9,031,096	350,024	4.03%	4.98%	Grant increase is less than rate increase because of the decline in student units.
Capital Bus Purchase	N/A	$4200/bus	$4320/bus	4,479,840	$4450/bus	4,659,150	179,310	4.00%	3.01%	
Capital Debt Service	100% of debt & temporary interest	100% of debt & temporary interest	100% of debt & temporary interest	43,853,522	100% of debt & temporary interest	48,292,982	4,439,460	10.12%	N/A	The increase is because of new school building loans.
SUBTOTAL				635,329,465		671,843,519	36,514,054	5.75%		
Emergency Major Repairs	$1,000,000	$1,000,000		500,000		500,000				
Asbestos				500,000		500,000				
Textbook Allocation	$30.00/student	$32.40/student	$34.35/student	5,703,447	$36.90/student	6,077,762	374,315	6.56%	7.42%	Grant increase is less than rate increase because of enrolment decline.
TOTAL				642,032,912		678,921,281	36,888,369	5.75%		

1990 PROJECTION FACTORS

REV 4.1

SALARY PROJECTIONS:

Assumptions: 1: $1000/month at January 1,1989
2: 5.0% increase as of August 1,1989 & 5.0% increase as of August 1,1990
(1% difference for 1989 handled through separate grant)

	Months	Rate	Total
1989 Budget:			
Jan 1 - Jul 31, 1989	7	$1,000.00	$7,000.00
Aug 1 - Dec 31, 1989	5	$1,040.00 *	$5,200.00
			$12,200.00

	Months	Rate	Total
1990 Projected:			
Jan 1 - Jul 31, 1990	7	$1,050.00	$7,350.00
Aug 1 - Dec 31, 1990	5	$1,102.50	$5,512.50
			$12,862.50

Notes:
* As budgeted by Boards
**Projected at higher of 1) available funding
2) 1989 budget multiplied by projection factor.
***Increases as a result of years of service increments have been projected by individual board.

Increase in salaries between 1989 & 1990: (12,862.50/12,200 = 1.0543)	5.43%
Increase for upgrades:	0.40%
Total increase (1.0543 * 1.0040):	5.85%

1989 Budgeted Professional Salary Costs:

General Formula	440,319,000
Special Education	34,701,000
Total	475,020,000

Cost of projected scale increase over 1989 budgets:

Jan - Dec, 1990 (5.85 * 475,020,000):	27,788,670
Years of service increment (0.84*475,020,000)= (***)	3,990,168
	31,778,838

EXPENDITURES (millions)			PROJECTION FACTOR
General Formula			1.0563
Prof-Salary:	440.3	.0585	5.06
Other Salary:	16.7	.05	.16
Non-salary:	51.6	.04	.41
Total:	508.6		5.63
Property Service			1.0448
Salary:	34.0	.05	2.43
Non-salary:	35.8	.04	2.05
Total:	69.8		4.48
Transportation			1.0452
Salary:	18.6	.05	2.61
Non-salary:	17.0	.04	1.91
Total:	35.6		4.52
Adult Education**			1.0473
Salary:	3.3	.05	3.67
Non-salary:	1.2	.04	1.06
Total:	4.5		4.73
Driver Education**			1.0460
Salary:	.54	.05	3.03
Non-salary:	.35	.04	1.57
Total:	.89		4.60
Summer School			1.0491
Salary:	.99	.05	4.58
Non-salary:	.09	.04	0.33
Total:	1.08		4.91

EXPENDITURES (con't)			PROJECTION FACTOR
Special Education			1.0564
Prof-Salary:	34.7	.0585	4.83
Other-Salary:	4.6	.05	.55
Non-salary:	2.7	.04	.26
Total:	42.0		5.64
Services From Other Boards			1.05
Board of Pupils			1.04

Capital Debt - based on actuals from School Planning & Conveyance

REVENUES	PROJECTION FACTOR
Operating	1.10
Federal Sources	1.10
French Spec Projects	1.10
Other Boards	1.05
Contingent Deficit	0.0
From Reserves/Prior Surplus	0.0
Capital Equip & Repairs Renovations ****	1.0389
Capital Bus Purchase****	1.04

**** Expenditures are projected based on available funding for CERR & Bus Purchase.

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 8

1989-90 YEAR OF SERVICE INCREMENTAL COST & AVERAGE SALARY

BOARD	% WITH CERT TC6 OR HIGHER	% YEAR OF SERVICE AT MAXIMUM	INCREMENTAL SERVICE COST(1)	1989/90 AVERAGE SALARY(2)	AS % OF LOWEST BOARD(3)
Annapolis	41.2	75.6	101.00	44,024	102.81
Antigonish	54.4	76.0	100.99	44,692	104.37
Cape Breton	62.0	91.4	100.32	46,466	108.51
Clare-Argyle	45.9	84.2	100.71	44,900	104.86
Colchester-E Hants	48.5	63.5	101.32	43,574	101.76
Cumberland	34.9	78.3	100.87	43,128	100.72
Dartmouth	57.9	81.9	100.58	46,886	109.49
Digby	39.0	79.5	100.89	43,754	102.18
Guysborough	44.9	77.8	100.96	43,581	101.78
Halifax	63.6	84.6	100.59	47,308	110.48
Halifax Co-Bedford	52.2	72.9	101.12	45,259	105.70
Hants West	46.5	77.0	100.88	44,518	103.97
Inverness	47.6	85.9	100.54	44,888	104.83
Kings	48.4	70.3	101.16	44,757	104.52
Lunenburg	43.0	74.5	101.09	43,802	102.29
Northside-Victoria	50.7	89.8	100.26	45,474	106.20
Pictou	47.5	73.4	101.09	44,717	104.43
Queens	42.2	63.6	101.64	42,820	100.00
Richmond	54.4	93.9	100.03	45,978	107.38
Shelburne	36.1	74.3	101.05	42,975	100.36
Yarmouth	37.8	79.1	100.83	42,994	100.41
PROVINCIAL	**51.4**	**78.2**	**100.84**	**45,161**	**105.47**

(1) This factor is used to project the 1990 General Formula and Special Education Costs from 1989 budgeted figures related to the cost of service increments.

(2) Prior to 1989-90 salary based on teacher count for current staff and 1989-90 is based on full-time equivalent (FTE) for permanent staff.

(3) This factor is used to weight the General Formula and Special Education funding amounts.

2/15/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 9

COMPARISON OF 1988 & 1989 PUPIL TRANSPORTATION EXPENDITURES

	1988 OPERATING				1988 CAPITAL PURCHASES			1989 OPERATING				1989 CAPITAL PURCHASES	
BOARD	PROJECTED	BUDGETED	ACTUAL	% OF BUDGET	PROJECTED	BUDGETED	ACTUAL	PROJECTED	BUDGETED	% OF PROJECTED	% OF 1988 ACTUAL	PROJECTED	BUDGETED
Annapolis	1,099,176	1,072,887	1,135,394	105.83	166,000	180,000	186,500	1,115,802	1,277,545	114.50	112.52	168,000	190,666
Antigonish	1,022,328	969,810	990,865	102.17	182,600	152,477	127,210	1,008,602	1,072,411	106.33	108.23	189,000	165,623
Cape Breton	1,811,221	1,946,323	2,300,877	118.22	286,350	256,788	272,790	2,024,176	2,343,809	115.79	101.87	289,800	311,040
Clare-Argyle	1,194,870	1,160,466	1,197,375	103.18	182,600	174,000	184,413	1,206,885	1,215,512	100.71	101.51	184,800	190,080
Colchester-E Hants	3,102,636	3,118,958	2,897,806	92.91	468,950	391,535	404,330	3,243,716	3,390,850	104.54	117.01	474,600	394,418
Cumberland	1,491,235	1,507,695	1,580,179	104.81	12,450			1,568,003	1,654,392	105.51	104.70	12,600	
Dartmouth	616,720	647,600	625,049	96.52				673,504	744,200	110.50	119.06		
Digby	605,284	507,958	569,671	112.15	103,750	88,600	140,606	528,276	623,040	117.94	109.37	113,400	148,806
Guysborough	1,176,018	1,168,620	1,260,739	107.88	174,300	216,000	244,326	1,215,365	1,300,000	106.96	103.11	176,400	160,000
Halifax	722,966	825,140	949,487	115.07	62,250			858,146	880,630	102.62	92.75		
Halifax Co-Bedford	5,662,881	5,738,770	6,136,429	106.93	701,350	706,200	674,606	5,968,321	6,192,800	103.76	100.92	701,400	780,800
Hants West	746,901	781,972	893,294	117.23	132,800	141,000	147,873	792,451	868,093	109.55	97.18	134,400	155,000
Inverness	1,330,498	1,388,927	1,486,742	107.04	178,450	160,140	222,526	1,444,484	1,485,300	102.83	99.90	197,400	206,100
Kings	2,722,665	2,761,975	2,876,220	103.39	207,500	190,000	212,345	2,893,254	2,998,465	103.64	104.25	218,400	254,000
Lunenburg	2,034,361	2,041,438	2,155,720	105.60	340,300	338,300	325,201	2,123,096	2,258,196	106.36	104.75	344,400	391,280
Northside-Victoria	1,482,853	1,420,944	1,541,632	108.49	211,650	258,395	224,531	1,477,782	1,535,258	103.89	99.59	214,200	237,991
Pictou	2,095,391	2,248,050	2,319,794	103.19	352,750	303,828	381,618	2,337,972	2,479,547	106.06	106.89	357,000	371,520
Queens	612,926	575,206	603,307	104.89	112,050	40,000	124,876	598,214	645,429	107.89	106.98	113,400	125,000
Richmond	745,573	738,722	754,529	102.14	120,350	77,148	122,671	768,271	800,629	104.21	106.11	121,800	86,170
Shelburne	936,303	896,208	949,896	105.99	141,100	235,415	195,032	932,056	1,017,862	109.21	107.16	138,600	152,771
Yarmouth	835,096	839,922	868,062	106.92	141,100	118,000	129,853	873,519	932,319	106.73	103.81	142,800	130,000
TOTAL	32,047,902	32,357,591	34,123,067	105.48	4,276,850	4,027,826	4,321,508	33,651,866	35,716,267	106.13	104.67	4,292,400	4,451,266

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 10

NUMBER OF BUSES

BOARD	1988 Buses on Regular Runs	1988 Approved # of Spares	1988 Total	1988 Contracted Buses	1988 Funding Count	1989 Buses on Regular Runs	1989 Approved # of Spares	1989 Total	1989 Contracted Buses	1989 Funding Count
Annapolis	35	5	40		40	35	5	40		40
Antigonish	42	4	46		46	42	4	46		46
Cape Breton	65	7	72		72	69	7	76		76
Clare-Argyle	40	4	44		44	40	4	44		44
Colchester-E Hants	101	13	114		114	100	13	113		113
Cumberland	51	0	51	48	3	48	0	48	45	3
Dartmouth	18	3	21	21	0	18	3	21	21	0
Digby	23	4	27		27	23	4	27		27
Guysborough	38	5	43		43	36	5	41		41
Halifax	13	2	15	15	0	13	0	13	13	0
Halifax Co-Bedford	152	20	172		172	152	20	172		172
Hants West	30	3	33		33	29	3	32		32
Inverness	43	5	48		48	43	7	50		50
Kings	84	5	89	37	52	84	5	89	37	52
Lunenburg	72	10	82		82	74	10	84		84
Northside-Victoria	48	5	53		53	48	5	53		53
Pictou	78	8	86		86	79	8	87		87
Queens	25	3	28		28	26	3	29		29
Richmond	25	4	29		29	25	4	29		29
Shelburne	29	4	33		33	29	4	33		33
Yarmouth	30	3	33		33	31	3	34		34
TOTAL	1,042	117	1,159	121	1,038	1,044	117	1,161	116	1,045

(1) As of September,1988 for use in 1989 Funding.

(2) As of September,1989 for use in 1990 Funding.

NOVA SCOTIA DEPARTMENT OF EDUCATION
COMPARISON OF ACTUAL AND BUDGETED EXPENDITURES DETAILS

PROVINCIAL SUMMARY

NUMBER OF STUDENTS : 1988 - 167601 1989 - 166261

SCHEDULE 11

	1988 ACTUAL EXPENDITURES	1988 ACTUAL % OF TOT EXPEND.	1988 ACTUAL COST / STDNT	1989 BUDGET EXPENDITURES	1989 BUDGET % OF TOT EXPEND.	1989 BUDGET COST / STDNT	1989 BUDGET AS % OF 1988 ACTUAL
DISTRICT BOARD MANAGEMENT							
SALARIES:							
ADMINISTRATIVE	10,264,605	1.62	61.24	10,756,300	1.62	64.70	104.79
CLERICAL & OTHER	3,428,561	0.54	20.46	4,156,457	0.63	25.00	121.23
BOARD MEMBERS SALARY&EXPENSE	1,821,515	0.29	10.87	1,922,733	0.29	11.56	105.56
SUPPLIES & MATERIALS	1,738,672	0.28	10.37	1,804,064	0.27	10.85	103.76
OTH(EMP BEN,CONTR,UTIL,ETC)	5,769,334	0.93	34.42	5,953,797	0.93	35.81	103.20
SUBTOTAL	23,022,687	3.64	137.37	24,593,351	3.71	147.92	106.82
SCHOOL ADMIN & INSTRUCTION							
SALARIES:							
ADMINISTRATIVE	40,726,002	6.44	242.99	43,043,071	6.49	258.89	105.69
TEACHERS,GUIDANCE,LIBRARY	352,866,471	55.83	2,105.40	369,672,191	55.76	2,223.45	104.76
SUBSTITUTES	13,702,810	2.17	81.76	13,912,220	2.10	83.68	101.53
LUNCH&BUS,STDNT AIDE,CAFE	4,200,620	0.66	25.06	4,608,991	0.69	27.72	109.72
CLERICAL & OTHER	7,869,878	1.24	46.96	8,499,566	1.28	51.12	108.00
EMP BEN(UIC,CCP,SRV AWD,ETC)	20,850,618	3.30	124.41	21,337,445	3.22	128.34	102.33
SABBATICAL&PROFESSIONAL DEV	2,948,273	0.47	17.59	3,346,081	0.50	20.13	113.49
INSTRUCTIONAL MATERIALS	10,687,790	1.69	63.77	11,250,759	1.69	67.67	105.27
OTHER SUPPLIES & MATERIALS	423,350	0.07	2.53	777,131	0.12	4.67	183.57
IN-SERV,TRAVEL,CONFERENCE	1,930,279	0.31	11.52	1,993,038	0.30	11.99	103.25
CAFETERIA FOOD SUPPLIES	2,371,194	0.38	14.15	2,267,927	0.34	13.64	95.64
OTHER(UTILITIES, ETC)	3,172,204	0.51	18.93	3,274,506	0.49	19.69	103.22
SUBTOTAL	461,749,489	73.06	2,755.05	483,982,926	73.01	2,910.98	104.82
PROPERTY SERVICE							
SALARIES	32,226,340	5.10	192.28	33,995,800	5.13	204.47	105.49
EMPLOYEE BENEFITS	3,645,738	0.57	21.75	3,933,529	0.59	23.66	107.89
CONTRACTED SERVICES	3,540,725	0.56	21.13	3,725,187	0.56	22.41	105.21
SUPPLIES & MATERIALS	7,889,299	1.25	47.07	7,531,501	1.14	45.30	95.46
HEAT, ELECTRICITY, WATER	16,449,714	2.60	98.15	17,672,215	2.67	106.29	107.43
OTHER(YEH,INSUR,RENT,ETC)	2,702,148	0.42	16.12	2,900,700	0.43	17.45	107.35
SUBTOTAL	66,453,964	10.51	396.50	69,758,932	10.52	419.57	104.97
PUPIL TRANSPORTATION							
SALARIES	17,508,855	2.78	104.47	18,632,301	2.80	112.07	106.42
EMPLOYEE BENEFITS	1,930,750	0.31	11.52	2,087,853	0.31	12.56	108.14
CONTRACTED CONVEYANCE	6,352,469	1.01	37.90	6,597,835	1.00	39.68	103.86
VEHICLE OPERATION EXPENSE	6,669,883	1.05	39.80	7,196,680	1.09	43.29	107.90
GARAGE OPERATIONS & MISC	550,134	0.09	3.28	619,848	0.09	3.73	112.67
CAPITAL PAYMENTS & PURCHASE	699,795	0.11	4.18	67,500	0.01	0.41	9.65
OTHER(RENT,TRAVEL,INSUR,ETC)	691,622	0.11	4.13	816,491	0.12	4.91	118.05
OFFSETTING REVENUES	-280,441	-0.04	-1.67	-302,221	-0.05	-1.82	0.00
SUBTOTAL	34,123,067	5.40	203.60	35,716,287	5.39	214.82	104.67
SPECIAL EDUCATION							
SALARIES	36,393,002	5.77	217.14	39,276,319	5.94	236.23	107.92
OTHER	2,569,973	0.39	15.33	2,788,518	0.43	16.77	108.50
SUBTOTAL	38,962,975	6.16	232.47	42,064,837	6.35	253.00	107.96
ADULT EDUCATION							
SALARIES	3,429,225	0.55	20.46	3,339,752	0.50	20.09	97.39
OTHER	1,608,917	0.24	9.60	1,129,106	0.17	6.79	70.18
SUBTOTAL	5,038,142	0.80	30.06	4,468,858	0.67	26.88	88.70
SUMMER SCHOOL							
SALARIES	907,853	0.14	5.42	995,129	0.15	5.99	109.61
OTHER	65,447	0.01	0.39	89,469	0.01	0.54	136.70
SUBTOTAL	973,300	0.15	5.81	1,084,598	0.16	6.52	111.44
DRIVER EDUCATION							
SALARIES	514,606	0.08	3.07	540,503	0.08	3.25	105.03
OTHER	325,005	0.04	1.94	355,534	0.05	2.14	109.39
SUBTOTAL	839,611	0.13	5.01	896,037	0.14	5.39	106.72
BOARD OF PUPILS	285,839	0.05	1.71	339,086	0.05	2.04	118.63
SERVICES FROM OTHER BOARDS	598,669	0.09	3.57	30,500	0.00	0.18	5.09
SUBTOTAL	884,508	0.14	5.28	369,586	0.06	2.22	41.78
TOTAL OPERATING EXPENDITURES	632,047,743	100.00	3,771.15	662,935,412	100.00	3,987.32	104.89

FM400P02
FEB 08/90 / RESEARCH

PROVINCIAL SUMMARY

NOVA SCOTIA DEPARTMENT OF EDUCATION
CONTINUITY OF RESERVE AND SURPLUS FUNDS REPORT
1988 ACTUAL

SCHEDULE 12

	BEGINNING BALANCE 1988	TRANS FROM CURRENT OPERATING	INVESTMENT INCOME	OTHER ADDITION 1	OTHER ADDITION 2	TRANS TO CURRENT OPERATING	RETURN TO MUN UNITS	EXPEND FROM RESERVE	OTHER DECREASE 1	OTHER DECREASE 2	INTERFUND TRANSFERS	PRIOR PERIOD ADJ	NET SURPLUS (DEFICIT)	ENDING BALANCE 1988
OPERATING RESERVES														
SERVICE AWARDS	4,404,875	2,087,808	437,531	18,783		69,075		1,309,817						5,570,105
MINORITY OFFICIAL LANGUAGE	1,185,116	161,905				284,676								1,062,345
CURRICULUM	17,280					2,291								14,989
PROGRAM	447,571	85,732				101,934		25,566						405,803
SUPPLIES/MATERIALS	48,435	24,579	1,454			42,141								42,075
CONTRACTUAL RESERVES	467,531	64,302	20,821			6,142		64,302				9,748		549,710
SPECIAL PROJECTS	779,943	84,597	6,889			203,045		258,610				67,500		409,774
OTHER OPERATING	561,798	192,274	24,310			336,187		7,553						434,642
CAPITAL REPAIRS/RENOVATIONS	90,785		2,194			50,065		36,148						6,766
EQUIPMENT	8,621							8,621						
NON-RESTRICTED	127,175													51,089
RESTRICTED OPERATING	64,325	4,188				76,086								68,513
SUBTOTAL	8,203,455	2,705,385	493,199	18,783	0	1,171,642		1,710,617				77,248		8,615,811
CAPITAL RESERVES														
SPECIAL RESERVE	670,666	203,502	17,494	25,998		31,614								886,046
CAPITAL REPAIRS/RENOVATIONS	783,755	211,230	33,377			174,202								839,408
BUSES	85,427	12,600	2,051			49,748			14,752					50,330
EQUIPMENT	129,773	111,974	3,267			53,700								188,079
OTHER CAPITAL	46,225		3,560									-3,235		53,020
SUBTOTAL	1,715,846	539,306	59,749	25,998		309,264			14,752			3,235		2,016,883
SURPLUS														
NON-RESTRICTED	2,806,053					1,886,291	683,731					44,733	1,530,285	1,811,049
TOTAL	12,725,354	3,244,691	552,948	44,781		3,367,197	683,731	1,710,617	14,752			121,981	1,530,285	12,443,743

NOVA SCOTIA DEPARTMENT OF EDUCATION
STATEMENT OF RESERVE/SURPLUS
1988 ACTUAL OPERATING RESERVES

	BEGINNING BALANCE 1988	TRANS FROM CURRENT OPERATING	INVESTMENT INCOME	OTHER ADDITION 1	OTHER ADDITION 2	TRANS TO CURRENT OPERATING	RETURN TO NUM UNITS	EXPEND FROM RESERVE	OTHER DECREASE 1	OTHER DECREASE 2	INTERFUND TRANSFERS	PRIOR PERIOD ADJ	NET SURPLUS (DEFICIT)	ENDING BALANCE 1988
ANNAPOLIS DISTRICT SCHOOL BRD	461,779	82,507				119,406		17,633						407,247
ANTIGONISH DISTRICT SCHOOL BRD	7,008	64,302				7,008		64,302				67,500		67,500
CAPE BRETON DISTRICT SCHOOL BD	602,003	100,000	42,920			3,287		199,202						542,434
CONS SCOL CLARE-ARGYLE DIST SB	574,942	12,470				66,000								521,412
COLCHESTER-EAST HANTS DIST SB	578,643	12,987	20,821											612,451
CUMBERLAND DISTRICT SCHOOL BRD	630,072	137,882	29,098			40,199		77,870						678,983
DARTMOUTH DISTRICT SCHOOL BRD	1,195,352	778,176	88,928	18,783		265,284		318,238						1,497,717
DIGBY DISTRICT SCHOOL BOARD	46,594					7,437								39,157
GUYSBOROUGH DISTRICT SCHOOL BD	12,531					2,452								10,079
HALIFAX DISTRICT SCH BRD	1,286,368	900,000	195,863					417,456						1,964,775
HALIFAX CO-BEDFORD DISTRICT SB	371,743	125,371				67,432								429,682
HANTS WEST DISTRICT SCHOOL BRD	134,940	19,597	10,596			69,075		14,154						81,904
INVERNESS DISTRICT SCHOOL BRD	159,407	15,451				107,255								67,603
KINGS DISTRICT SCHOOL BOARD	521,206	93,457				157,643		258,610						198,410
LUNENBURG DISTRICT SCHOOL BRD	307,877	129,743	9,469			110,909		42,032						294,348
NORTHSIDE-VICTORIA DISTRICT SB	153,574	89,677	14,697					67,144						190,804
PICTOU DISTRICT SCHOOL BOARD	355,629		24,310			94,310		104,562						181,067
QUEENS DISTRICT SCHOOL BOARD	66,782	19,776	3,402					8,760						81,200
RICHMOND DISTRICT SCHOOL BOARD	159,128		10,537			50,258		44,769				9,748		84,386
SHELBURNE DISTRICT SCHOOL BRD	175,139	43,040	10,269					25,911						202,537
YARMOUTH DISTRICT SCHOOL BOARD	395,738	77,449	32,089			3,687		43,029						458,560
HANTSPORT BOARD OF SCHOOL COMM	7,000	3,500						6,945						3,555
TOTAL	8,203,455	2,705,385	493,199	18,783		1,171,642		1,710,617				77,248		8,615,811

FR410P00
FEB 08/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
STATEMENT OF RESERVE/SURPLUS
1988 ACTUAL CAPITAL RESERVES

SCHEDULE 14

	BEGINNING BALANCE 1988	TRANS FROM CURRENT OPERATING	INVESTMENT INCOME	OTHER ADDITION 1	OTHER ADDITION 2	TRANS TO CURRENT OPERATING	RETURN TO MUN UNITS	EXPEND FROM RESERVE	OTHER DECREASE 1	OTHER DECREASE 2	INTERFUND TRANSFERS	PRIOR PERIOD ADJ	NET SURPLUS (DEFICIT)	ENDING BALANCE 1988
ANNAPOLIS DISTRICT SCHOOL BRD	30,274					8,727								21,547
ANTIGONISH DISTRICT SCHOOL BRD	43,632													43,632
CAPE BRETON DISTRICT SCHOOL BD	387,871		32,462											420,333
COMS SCOL CLARE-ARGYLE DIST SB	114,500					114,500								
COLCHESTER-EAST HANTS DIST SB	134,870		10,725											145,595
CUMBERLAND DISTRICT SCHOOL BRD	66,215	44,574	4,709			2,389								113,109
DARTMOUTH DISTRICT SCHOOL BRD	22,486					22,486								
DIGBY DISTRICT SCHOOL BOARD	84,604	16,502												101,106
HALIFAX CO-BEDFORD DISTRICT SB		128,000												128,000
LUNENBURG DISTRICT SCHOOL BRD	250,018	127,230				38,882								338,366
NORTHSIDE-VICTORIA DISTRICT SB	97,690	30,000	6,309	25,998					14,752					145,245
SHELBURNE DISTRICT SCHOOL BRD	174,558	6,000	5,544			113,152								72,950
YARMOUTH DISTRICT SCHOOL BOARD	300,000	187,000												487,000
HANTSPORT BOARD OF SCHOOL COMM	9,128					9,128								
TOTAL	1,715,846	539,306	59,749	25,998		309,264			14,752					2,016,883

FM410P00
FEB 08/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
STATEMENT OF RESERVE/SURPLUS
1988 ACTUAL SURPLUS

SCHEDULE 15

	BEGINNING BALANCE 1988	TRANS FROM CURRENT OPERATING	INVESTMENT INCOME	OTHER ADDITION 1	OTHER ADDITION 2	TRANS TO CURRENT OPERATING	RETURN TO MUN UNITS	EXPEND FROM RESERVE	OTHER DECREASE 1	OTHER DECREASE 2	INTERFUND TRANSFERS	PRIOR PERIOD ADJ	NET SURPLUS (DEFICIT)	ENDING BALANCE 1988
ANNAPOLIS DISTRICT SCHOOL BRD	9,040												8,034	17,074
ANTIGONISH DISTRICT SCHOOL BRD	3,275												39,336	42,611
CAPE BRETON DISTRICT SCHOOL BD	165,732					142,211	23,521						-40,432	-40,432
CONS SCOL CLARE-ARGYLE DIST SB	5,039					5,039							23,420	23,420
COLCHESTER-EAST HANTS DIST SB	659,601						659,601						1,113,774	1,113,774
CUMBERLAND DISTRICT SCHOOL BRD	40,392					40,392							-43,768	-43,768
DARTMOUTH DISTRICT SCHOOL BRD	910,453					894,928							281,802	297,327
DIGBY DISTRICT SCHOOL BOARD	-19,444											19,444	49,071	49,071
GUYSBOROUGH DISTRICT SCHOOL BD	609						609						-1,997	-1,997
HALIFAX DISTRICT SCH BRD	936					936							1,350	1,350
HALIFAX CO-BEDFORD DISTRICT SB	351,047					351,047							67,548	67,548
HANTS WEST DISTRICT SCHOOL BRD	243,286					243,286								
INVERNESS DISTRICT SCHOOL BRD	18,307					18,307							1,764	1,764
LUNENBURG DISTRICT SCHOOL BRD	149,827					143,085							16,650	23,392
NORTHSIDE-VICTORIA DISTRICT SB	-1,229											1,229	-1,406	-1,406
PICTOU DISTRICT SCHOOL BOARD	44,801												32,850	77,651
QUEENS DISTRICT SCHOOL BOARD	43,892					43,892							-96,080	-96,080
RICHMOND DISTRICT SCHOOL BOARD	3,168					3,168							30,137	30,137
SHELBURNE DISTRICT SCHOOL BRD	91,049											793	50,213	142,055
YARMOUTH DISTRICT SCHOOL BOARD	70,642											23,267	384	94,293
[illegible]TSPORT BOARD OF SCHOOL COMM	15,630												-2,373	13,257
TOTAL	2,806,053					1,886,291	683,731					44,733	1,530,285	1,811,049

COMPARISON OF 1988 ACTUAL, 1989 BUDGETED AND 1990 PROJECTED DEBT SERVICE PAYMENTS

	1988 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1990 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
ANNAPOLIS						
Annapolis County	327,358		290,438		270,972	
District Board	548,452		739,842		984,914	
TOTAL	**875,810**		**1,030,280**		**1,255,886**	
ANTIGONISH						
Antigonish Town	51,375		47,876		44,376	
Antigonish County	115,247		94,141		87,000	
TOTAL	**166,622**		**142,017**		**131,376**	
CAPE BRETON						
Cape Breton County	2,310,041	5,134	2,242,197	4,799	2,137,838	4,513
Dominion	3,450		3,360		3,270	
Glace Bay	439,204		406,605		376,104	
Louisbourg	32,062					
New Waterford	300,624		250,971		159,559	
Sydney	641,688	30,156	599,955	28,694	564,454	27,231
Subtotal	3,727,069	35,290	3,503,088	33,493	3,241,225	31,744
District Board	1,149,486		1,799,098		2,881,690	
TOTAL	**4,876,555**	**35,290**	**5,302,186**	**33,493**	**6,122,915**	**31,744**
CLARE-ARGYLE						
Argyle	83,299		77,644		71,989	
Clare	100,554	261	77,993	257	75,517	259
Subtotal	183,853	261	155,637	257	147,506	259
District Board	610,386		712,144		825,690	
TOTAL	**794,239**	**261**	**867,781**	**257**	**973,196**	**259**
COLCHESTER-EAST HANTS	**2,859,305**		**3,237,041**		**3,117,855**	
CUMBERLAND						
Amherst	51,317		27,948		25,472	
Parrsboro	14,836		13,984		13,132	
Springhill	39,924		4,209		4,209	
Cumberland County	205,693	13,052	190,748	12,087	175,804	11,121
Subtotal	311,770	13,052	236,887	12,087	218,617	11,121
District Board			503,251		876,903	
TOTAL	**311,770**	**13,052**	**740,138**	**12,087**	**1,095,520**	**11,121**
DARTMOUTH	**1,127,477**	**96,325**	**1,017,728**	**90,885**	**964,527**	**85,444**
DIGBY						
Digby Town	38,614		37,146		35,676	
Digby County	476,669	14,824	474,026	14,408	472,263	13,955
Subtotal	515,283	14,824	511,172	14,408	507,939	13,955
District Board	623,516		858,863		859,262	
TOTAL	**1,138,799**	**14,824**	**1,370,035**	**14,408**	**1,367,201**	**13,955**

COMPARISON OF 1988 ACTUAL, 1989 BUDGETED AND 1990 PROJECTED DEBT SERVICE PAYMENTS

	1988 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1990 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
GUYSBOROUGH						
Canso	2,100		2,050			
Mulgrave	2,240		2,180		2,120	
Guysborough County	644,386	3,099	608,001	2,946	560,785	2,793
Subtotal	648,726	3,099	612,231	2,946	562,905	2,793
District Board	49,672		1,168,720		1,675,082	
TOTAL	**698,398**	**3,099**	**1,780,951**	**2,946**	**2,237,987**	**2,793**
HALIFAX CITY						
Halifax City	2,448,241		2,310,723		2,189,642	
District Board	311,618		296,456		281,156	
TOTAL	**2,759,859**		**2,607,179**		**2,470,798**	
HALIFAX CO-BEDFORD						
Halifax County	6,461,159		6,083,820		5,873,595	
District Board	4,143,198		6,243,866		7,580,717	
TOTAL	**10,604,357**		**12,327,686**		**13,454,312**	
HANTS WEST						
Windsor	29,060		27,040		25,020	
Hants West	243,274	356	231,580	356	219,834	355
Subtotal	272,334	356	258,620	356	244,854	355
District Board	391,858		430,005		452,577	
TOTAL	**664,192**	**356**	**688,625**	**356**	**697,431**	**355**
INVERNESS						
Port Hawkesbury	610,726		585,470		559,118	
Inverness County	649,465	2,186	613,253	2,082	576,986	1,979
TOTAL	**1,260,191**	**2,186**	**1,198,723**	**2,082**	**1,136,104**	**1,979**
KINGS	**3,049,824**	**16,499**	**3,530,403**	**15,506**	**3,588,357**	**14,506**
LUNENBURG						
Bridgewater	427,675		413,126		400,302	
Chester District	269,311		255,470		241,626	
Lunenburg County	44,100		17,650		17,726	
Subtotal	741,086		686,246		659,654	
District Board					107,500	
TOTAL	**741,086**		**686,246**		**767,154**	
NORTHSIDE-VICTORIA	**2,206,800**		**2,336,223**		**2,833,666**	

COMPARISON OF 1988 ACTUAL, 1989 BUDGETED AND 1990 PROJECTED DEBT SERVICE PAYMENTS

	1988 ACTUAL Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1989 BUDGETED Funded Debt Principal and Interest	Additional Overfunding Paid By Board	1990 PROJECTED Funded Debt Principal and Interest	Additional Overfunding Paid By Board
PICTOU						
New Glasgow	462,653		442,590		422,528	
Pictou Town	22,125		20,724		19,326	
Westville	240,793	6,057	228,829	5,756	215,717	5,427
Trenton	10,480					
Pictou County	200,663	22,687	190,183	21,542	179,549	20,397
Subtotal	936,714	28,744	882,326	27,298	837,120	25,824
District Board	835,036		1,109,483		1,836,714	
TOTAL	**1,771,750**	**28,744**	**1,991,809**	**27,298**	**2,673,834**	**25,824**
QUEENS	**364,068**		**583,959**		**1,222,964**	
RICHMOND						
Richmond County	279,819	17,078	251,144	16,244	184,937	15,410
District Board	318,046		302,718		287,520	
TOTAL	**597,865**	**17,078**	**553,862**	**16,244**	**472,457**	**15,410**
SHELBURNE						
Clarks Harbour	10,850					
Barrington	544,379		538,405		533,557	
Shelburne County	26,600		26,150		26,350	
Subtotal	581,829		564,555		559,907	
District Board	366,775		423,776		401,986	
TOTAL	**948,604**		**988,331**		**961,893**	
YARMOUTH						
Yarmouth Town	9,047		8,365		7,683	
Yarmouth County	423,081	2,450	401,149	2,329	379,218	2,208
Subtotal	432,128	2,450	409,514	2,329	386,901	2,208
District Board	398,966		462,805		360,648	
TOTAL	**831,094**	**2,450**	**872,319**	**2,329**	**747,549**	**2,208**
PROVINCIAL TOTAL	**38,648,665**	**230,164 ***	**43,853,522**	**217,891 ***	**48,292,982**	**205,598**

* For 1988, 213,665 was paid as additional contribution by Municipal Units, 202,385 for 1989 and 191,092 projected for 1990.

2/20/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 17

CHANGES IN UNIFORM ASSESSMENT AND EDUCATION TAX

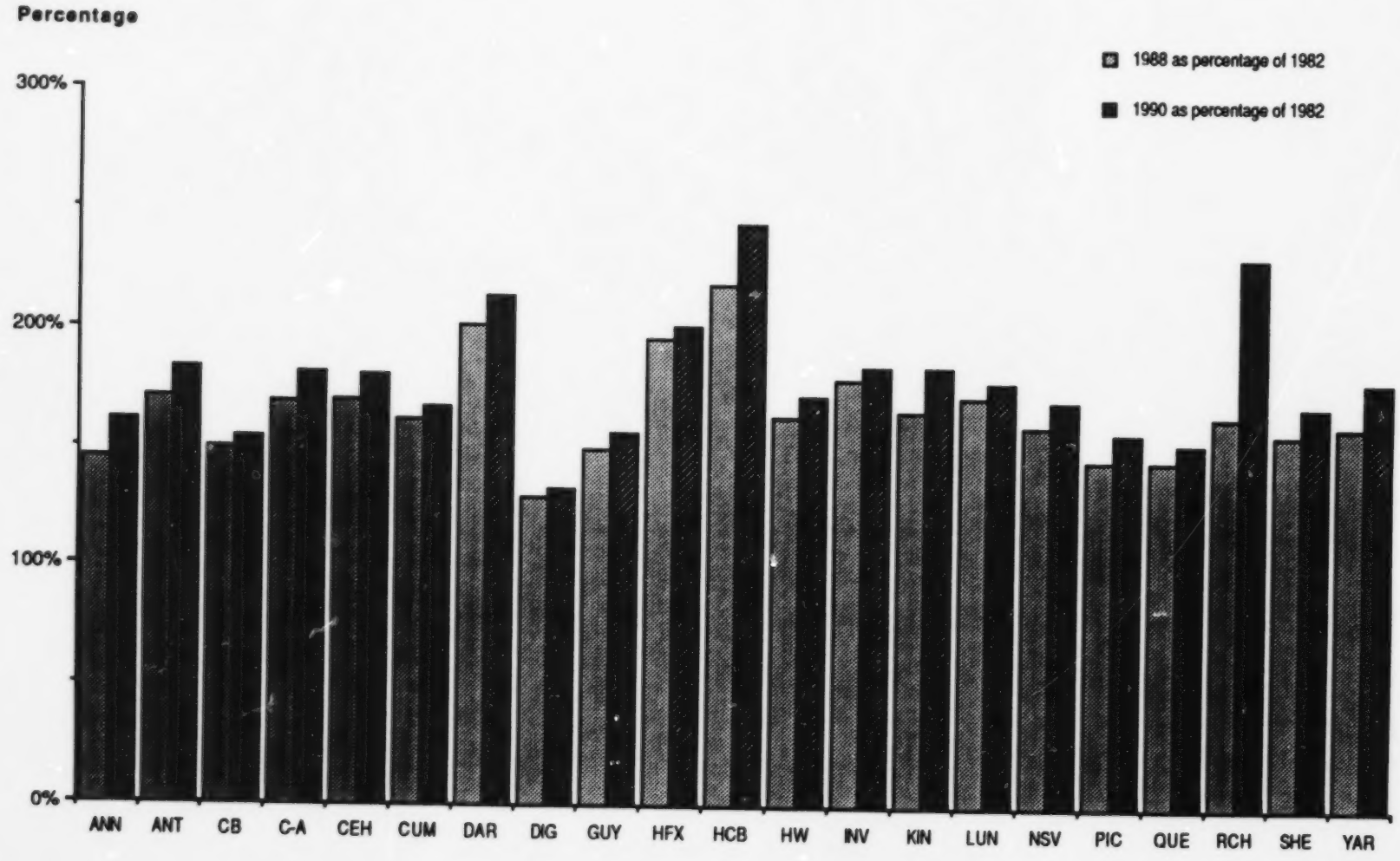
	1982		1988		1989		1990					
Board	Uniform Assessment	Education Tax @ $0.37	Uniform Assessment	Education Tax @ $0.37	Uniform Assessment	Education Tax @ $0.38	Uniform Assessment	% of 1982	% of 1988	Education Tax @ $0.39	% of 1982	% of 1988
Annapolis	343,271,891	1,304,433	496,836,970	1,838,297	525,192,289	1,995,731	553,229,008	161.16%	111.35%	2,157,593	165.40%	117.37%
Antigonish	218,816,458	831,503	373,227,808	1,380,943	386,184,607	1,467,502	399,642,006	182.64%	107.08%	1,558,604	187.44%	112.87%
Cape Breton	1,184,961,602	4,502,854	1,768,239,791	6,542,487	1,809,183,109	6,874,896	1,826,321,814	154.12%	103.28%	7,122,655	158.18%	108.87%
Clare-Argyle	223,554,548	849,507	376,720,771	1,393,867	395,090,595	1,501,344	406,128,665	181.67%	107.81%	1,583,902	186.45%	113.63%
Colchester-E Hants	848,453,028	2,715,050	1,440,571,863	4,897,944 *	1,484,174,693	5,343,029 *	1,526,922,103	179.97%	105.99%	5,954,996	219.33%	121.58%
Cumberland	389,428,131	1,479,827	631,635,625	2,337,052	636,229,012	2,417,670	652,381,143	167.52%	103.28%	2,544,286	171.93%	108.87%
Dartmouth	1,323,588,820	5,029,638	2,669,842,528	9,878,417	2,784,100,540	10,579,582	2,832,605,673	214.01%	106.10%	11,047,162	219.64%	111.83%
Digby	163,302,472	620,549	211,545,869	782,720	214,960,130	816,848	217,214,914	133.01%	102.68%	847,138	136.51%	108.23%
Guysborough	135,671,015	515,550	203,420,281	752,655	206,046,085	782,975	212,319,363	156.50%	104.37%	828,046	160.61%	110.02%
Halifax	2,790,644,500	10,604,449	5,483,722,484	20,289,773	5,579,107,684	21,200,609	5,612,091,111	201.10%	102.34%	21,887,155	206.40%	107.87%
Halifax Co-Bedford	1,568,929,700	5,961,933	3,442,253,440	12,736,338	3,624,953,839	13,774,825	3,836,463,354	244.53%	111.45%	14,962,207	250.96%	117.48%
Hants West	205,075,455	779,287	334,980,500	1,239,428	344,103,513	1,307,593	354,285,360	172.76%	105.76%	1,381,713	177.30%	111.48%
Inverness	208,225,038	791,255	374,030,258	1,383,912	378,904,778	1,439,838	385,564,879	185.17%	103.08%	1,503,703	190.04%	108.66%
Kings	897,188,835	3,409,318	1,489,431,931	5,510,898	1,609,131,675	6,114,700	1,655,603,546	184.53%	111.16%	6,456,854	189.39%	117.17%
Lunenburg	730,133,409	2,774,507	1,260,837,206	4,665,098	1,276,013,492	4,848,851	1,307,092,745	179.02%	103.67%	5,097,662	183.73%	109.27%
Northside-Victoria	348,947,022	1,325,999	559,751,842	2,071,082	571,182,757	2,170,494	594,189,308	170.28%	106.15%	2,317,338	174.76%	111.89%
Pictou	716,600,365	2,723,081	1,047,555,091	3,875,954	1,098,030,626	4,172,516	1,131,325,374	157.87%	108.00%	4,412,169	162.03%	113.83%
Queens	253,867,592	964,667	370,265,174	1,369,981	381,019,217	1,447,873	387,714,409	152.72%	104.71%	1,512,086	156.74%	110.37%
Richmond	119,733,259	454,986	197,120,061	729,344	272,327,733	1,034,845	276,869,227	231.24%	140.46%	1,079,790	237.32%	148.05%
Shelburne	232,216,822	882,424	366,332,697	1,355,431	380,505,007	1,445,919	392,088,879	168.85%	107.03%	1,529,147	173.29%	112.82%
Yarmouth	251,613,719	956,132	404,896,099	1,498,116	428,448,106	1,628,103	452,224,950	179.73%	111.69%	1,763,677	184.46%	117.73%
TOTAL	13,154,223,681	49,476,978	23,503,218,289	86,529,736	24,384,889,487	92,365,745	25,012,277,831	190.15%	106.42%	97,547,883	197.16%	112.73%

* Colchester-E Hants reduced the mandatory education tax by $432,172 in 1988 and by $296,835 in 1989.

NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 17

Growth of Uniform Assessment



2/16/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 18

COMPARISON OF FUNDING RATIOS

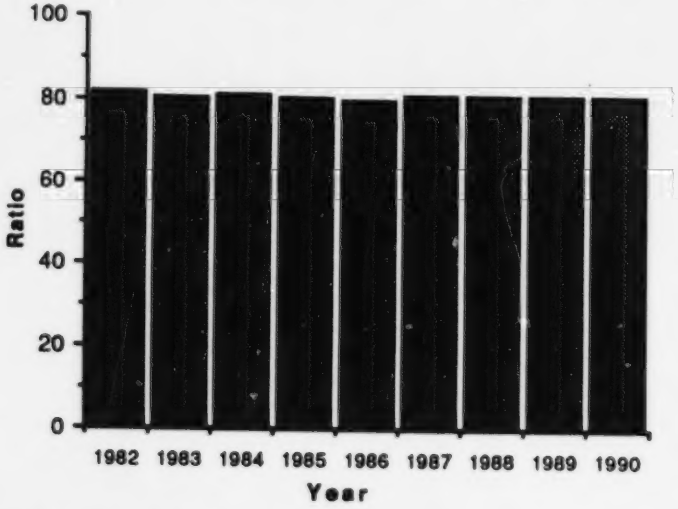
	1982	1983	1984	1985	1986	1987	1988	BUDGET 1989	PROJECTED 1990
Provincial Grants									
Basic	409,580,736	447,541,209	468,212,629	490,424,215	501,508,315	522,786,813	548,693,769	577,122,978	609,732,447
Supplementary						8,971,085	11,307,817	10,603,313	12,856,171
Sub-total	409,580,736	447,541,209	468,212,629	490,424,215	501,508,315	531,757,898	560,001,586	587,726,291	622,588,618
Municipal									
Education Tax	49,491,912	55,336,105	59,916,249	67,953,841	73,782,628	81,687,261	86,529,731	92,365,761	97,547,883
Supplementary	30,511,971	30,094,965	28,394,235	28,733,902	28,983,693	21,595,877	21,430,131	22,281,918	23,054,524
Capital	360,460	248,236	282,955	236,262	228,094	208,122	222,468	202,387	191,092
Sub-total	80,364,343	85,679,306	88,593,439	96,924,005	102,994,415	103,491,260	108,182,330	114,850,066	120,793,499
From Reserves	226,723	5,893,768	3,021,446	4,385,916	2,690,059	2,431,052	3,553,253	2,234,043	
Board Revenues	12,839,412	14,235,905	17,159,515	18,018,253	21,422,643	19,571,503	20,573,389	19,293,685	21,138,688
Total Revenues	503,011,214	553,350,188	576,987,029	609,752,389	628,615,432	657,251,713	692,310,558	724,104,085	764,520,805
Provincial Grant/Total Revenues	81.43%	80.88%	81.15%	80.43%	79.78%	80.91%	80.89%	81.17%	81.44%
Prov Grant (excl Supp)/ Prov Grant (excl Supp) + Educ Tax	89.22%	89.00%	88.65%	87.83%	87.17%	86.49%	86.38%	86.20%	86.21%
Prov Grant/Prov Grant+ Educ Tax	89.22%	89.00%	88.65%	87.83%	87.17%	86.68%	86.62%	86.42%	86.45%
Prov Grant/Prov Grant +Education Tax + Supp Municipal	83.66%	83.97%	84.13%	83.53%	82.99%	83.74%	83.84%	83.68%	83.77%
Education Tax/Total Revenues	9.84%	10.00%	10.38%	11.14%	11.74%	12.43%	12.50%	12.76%	12.76%
Supp Municipal/Total Revenues	6.07%	5.44%	4.92%	4.71%	4.61%	3.29%	3.10%	3.08%	3.02%
Total Municipal/Total Revenues	15.98%	15.48%	15.35%	15.90%	16.38%	15.75%	15.63%	15.86%	15.80%

NOVA SCOTIA DEPARTMENT OF EDUCATION

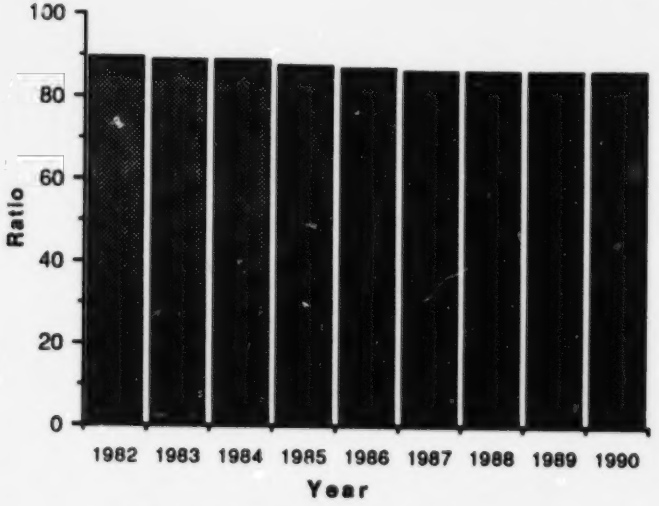
Graph 18

Comparison of Funding Ratios

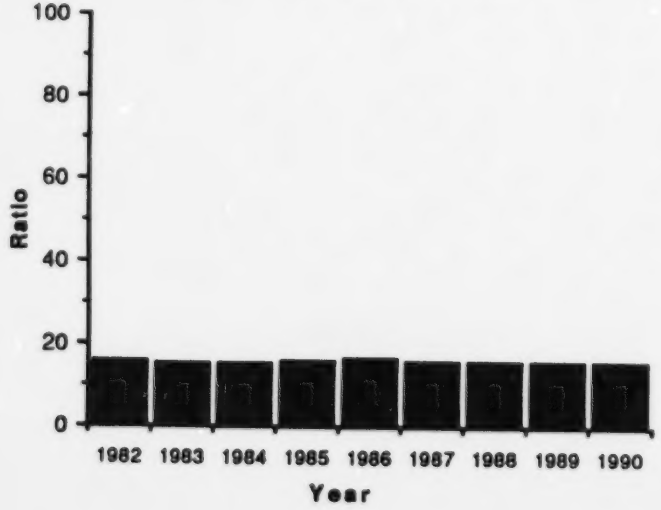
Total Provincial Grant/Total Revenues



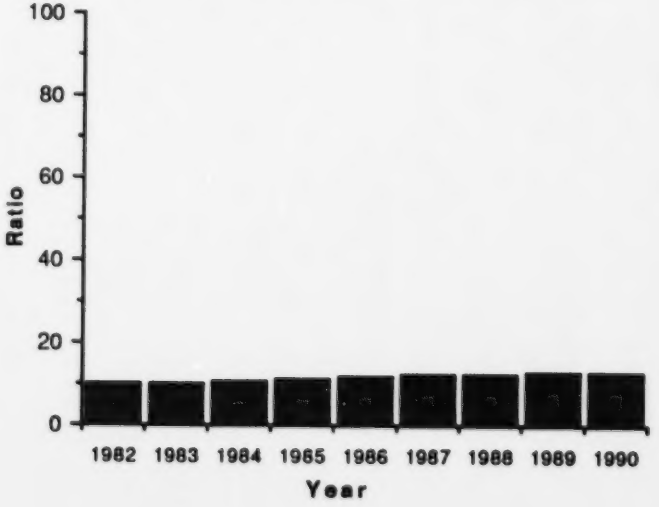
Provincial Grant/Provincial Grant + Education Tax



Total Municipal Contribution/Total Revenues



Education Tax/Total Revenue



2/12/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 19

AVERAGE SALARY BY BOARD

BOARD	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1989-90 as percentage of 1988-89	1989-90 as percentage of 1982-83	1989-90 as percentage of Lowest Board
Annapolis	20,385	22,309	25,480	28,239	31,687	33,307	36,331	37,833	38,861	40,484	44,024	108.75%	155.90%	102.81%
Antigonish	23,204	25,325	29,171	31,575	35,135	36,155	38,720	39,622	40,113	41,976	44,692	106.47%	141.54%	104.37%
Cape Breton	23,129	25,496	29,341	32,205	36,067	37,255	40,051	41,198	42,492	44,051	46,466	105.48%	144.28%	108.51%
Clare-Argyle	20,936	23,091	26,788	29,422	33,068	34,612	38,158	39,203	39,754	41,447	44,900	108.33%	152.61%	104.86%
Colchester-E Hants	21,555	23,668	27,085	29,580	33,092	34,413	36,943	37,970	39,422	40,773	43,574	106.87%	147.31%	101.76%
Cumberland	20,560	22,593	26,098	28,726	32,322	33,748	36,500	37,247	38,311	40,043	43,128	107.70%	150.13%	100.72%
Dartmouth	22,618	24,941	28,774	31,520	35,261	36,898	39,937	40,942	41,811	43,204	46,886	108.52%	148.75%	109.49%
Digby	19,512	21,647	25,109	28,043	32,143	33,431	36,894	37,684	39,105	40,445	43,754	108.18%	156.02%	102.18%
Guysborough	19,903	22,044	25,534	28,394	31,865	33,128	36,339	38,034	39,092	40,762	43,581	106.92%	153.49%	101.78%
Halifax	22,878	25,179	28,990	31,826	35,882	37,116	39,108	41,154	42,536	44,261	47,308	106.88%	148.64%	110.48%
Halifax Co-Bedford	20,859	23,078	26,726	29,699	33,622	35,084	37,790	38,969	40,234	41,850	45,259	108.15%	152.39%	105.70%
Hants West	20,965	23,541	27,429	29,963	33,831	35,203	37,428	38,137	39,639	40,973	44,518	108.65%	148.58%	103.97%
Inverness	22,166	24,211	27,640	30,581	34,400	35,672	38,418	39,427	40,297	42,336	44,888	106.03%	146.78%	104.83%
Kings	21,455	23,650	26,979	29,775	33,385	34,352	37,320	38,301	39,284	40,859	44,757	109.54%	150.32%	104.52%
Lunenburg	20,401	22,641	25,933	28,684	32,168	33,488	36,433	37,714	39,074	40,364	43,802	108.52%	152.70%	102.29%
Northside-Victoria	21,511	24,002	27,791	30,692	34,262	35,673	38,744	39,775	40,877	42,478	45,474	107.05%	148.16%	106.20%
Pictou	21,131	23,452	26,894	29,313	32,570	33,963	37,077	38,295	39,447	41,371	44,717	108.09%	152.55%	104.43%
Queens	20,460	22,359	26,069	28,105	31,071	32,349	34,973	35,513	37,642	39,150	42,820	109.37%	152.36%	100.00%
Richmond	21,647	23,993	27,622	30,807	34,853	36,236	38,992	39,921	41,092	42,520	45,978	108.11%	149.25%	107.38%
Shelburne	20,642	22,695	25,984	28,423	31,506	33,047	35,757	36,851	38,873	40,557	42,975	105.70%	151.20%	100.36%
Yarmouth	20,686	22,494	26,102	28,292	32,103	33,433	36,329	37,795	39,428	40,491	42,994	106.18%	151.97%	100.41%
Hantsport	19,981	22,433	25,594	28,570	32,449	33,942	36,634	38,575	37,893	40,067				
TOTAL	21,661	23,896	27,506	30,261	33,948	35,288	38,143	39,217	40,423	41,988	45,161	107.53%	149.29%	106.47%

NOTES: 1) The Salary Scale used was the one in effect as of the first of each school year.

2) The teachers used were those employed as of September 30 of each year.

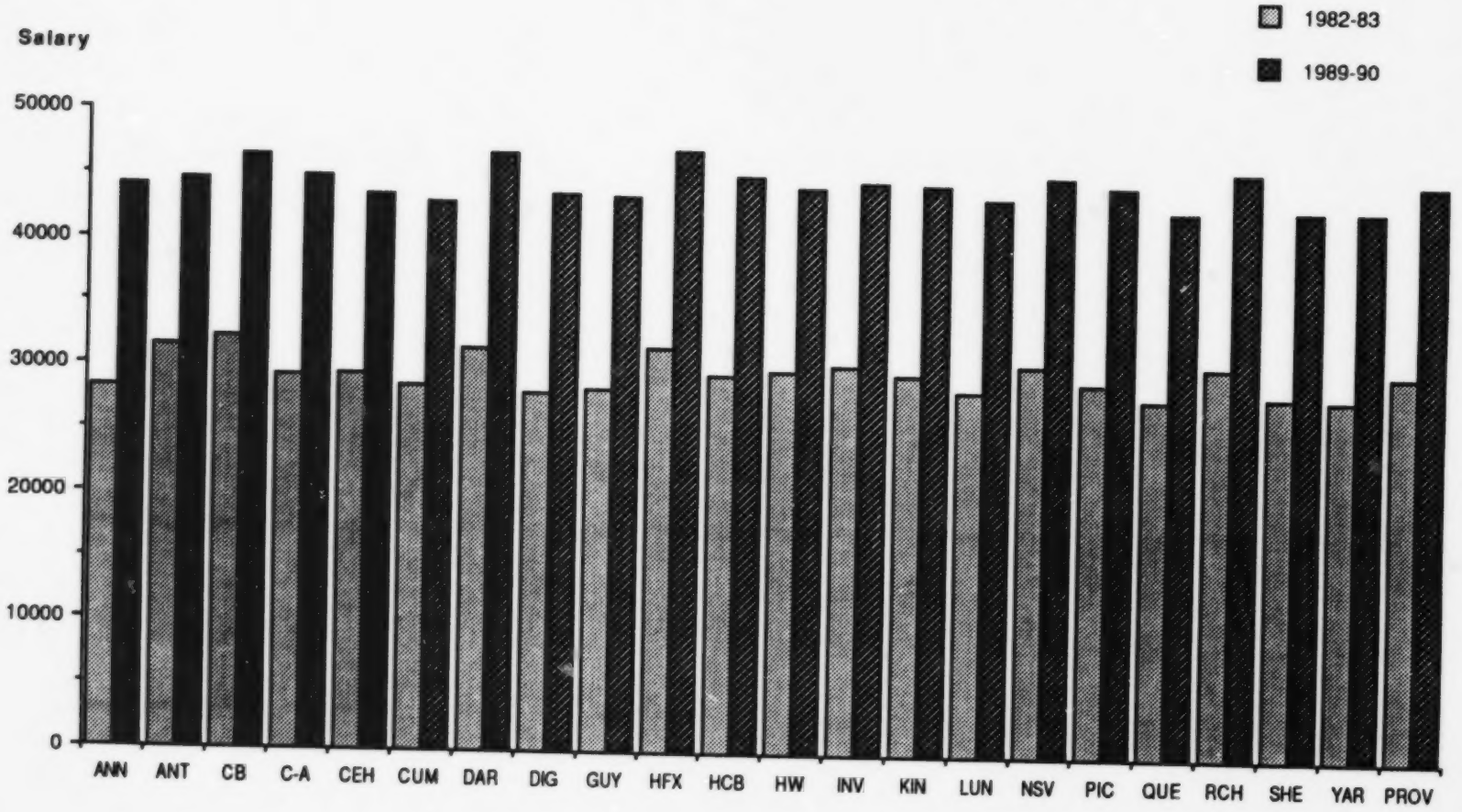
3) Prior to 1989-90 salary based on teacher count for current staff and 1989-90 is based on full-time equivalent (FTE) for permanent staff.

4) The larger than scale and other increases in 1989-90 over 1988-89 is the result of the change in method of calculating average salaries.

NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 19

Average Salary by Board



FN220P00
FEB 12/90 / RESEARCH

NOVA SCOTIA DEPARTMENT OF EDUCATION
1988 ACTUAL BOARD REVENUES

SCHEDULE 20

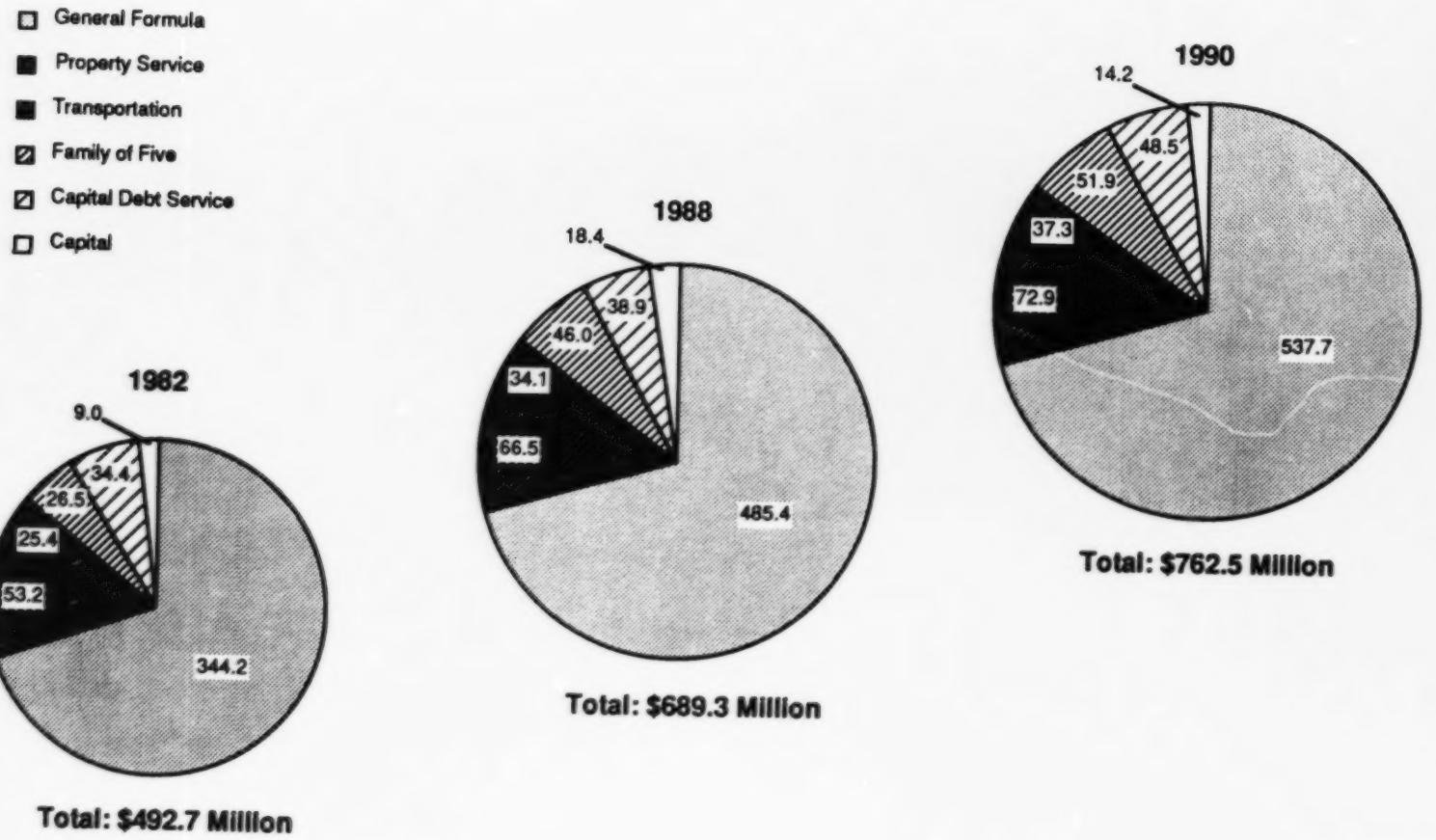
	OFF-SETTING PROGRAMME REVENUES						OPERATING REVENUES										
	FEDERAL																
	PROV SPEC PROJ	MIN LANG	DND & DIAND	CAFETERIA	OTHER BOARDS	SUBTOTAL	INVESTMNT	REGN FEES	RENTAL/ LEASE	ASSET SALE	CONTR SERV	OTHER FED REV	OTHER	RECOVERIES	SUBTOTAL	TOTAL	REVENUE PER STUDENT
ANNAPOLIS		21,586	47,885	266,615	17,385	353,471	117,792	52,464	1,469	8,400			998		181,123	534,594	129.88
ANTIGONISH	27,252	86,349	201,199	133,354		448,154	47,699	43,662		4,746			76,021		172,128	620,282	133.50
CAPE BRETN	45,897	182,338	796,654	50,955		1,075,844	364,062	38,210	10,061	2,633			14,322	59,000	488,288	1,564,132	79.59
CLAR-ARGYL	65,954	430,316		488,958		985,228	111,439	10,016		2,150	17,736	33,914	10,002		185,257	1,170,485	365.77
COL-E HANT		72,332	1,153,241	559,248		1,784,821	473,637	121,398	73,558	10,012		41,820	105,961		826,386	2,611,207	199.04
CUMBERLAND	6,064	62,921				68,985	139,083	29,268	4,577				44,290		217,218	286,203	45.53
DARTMOUTH	24,023	132,164	2,250			158,437	375,000	189,992	78,218			15,964	104,608		763,782	922,219	83.28
DIGBY		21,041		215,944		236,985	61,195	11,365		1,001			2,257		75,818	312,803	143.81
GUYSBORO		14,681				14,681	69,291	10,671	40	2,735					82,737	97,418	37.49
HALIFAX	33,854	602,580			574,344	1,210,778	417,525	232,422	68,624		14,094		12,910		745,575	1,956,353	135.89
HFX CO-RED	146,041	494,485			18,000	658,526	519,898	286,489	71,243	1		750,990	98,211	1,201,668	2,928,500	3,587,026	121.89
HANTS WEST		17,292			550	17,842	75,475	47,714	3,592	41	13,533	45,245	2,204		187,804	205,646	56.88
INVERNESS	73,166	245,461	232,866	101,528		653,021	81,052	15,395	2,425	8,025			4,826		111,723	764,744	159.98
KINGS		88,691	420,983	476,029	7,250	992,953	249,615	66,520	710	2,852	9,392		246,058		575,147	1,568,100	144.73
LUNENBURG		46,135		101,620		147,755	265,445	100,521	50,107	6,373		93,194	48,482		564,122	711,877	85.50
M'SIBE-VIC		33,695	131,225	395,629		560,549	235,163	26,189	8,689	606	15,624	32,450	33,728		352,449	912,998	126.26
PICTOU		58,794	260,502	16,371		335,667	320,582	73,329	2,398	5,479		122,177	62,622		586,587	922,254	87.44
QUEENS		12,874	5,635	19,191		37,700	59,287	8,474		121			16,665		84,547	122,247	50.66
RICHMOND	100,125	199,086	184,564	247,350		731,125	38,381	3,218	4,210	2,255		10,464	5,252		63,780	794,905	319.36
SHELBURNE		20,736		201,803		222,539	61,948	19,043	19,276	4,252		9,152			113,671	336,210	105.65
YARMOUTH	27,553	55,749	29,442	51,791	1,111	165,646	87,348	17,830	287	3,458			58,228		167,151	332,797	101.36
HANTSPORT		1,799				1,799			2,069			2,752	4,150		8,971	10,770	50.33
TOTAL	549,929	2,901,105	3,466,446	3,326,386	618,640	10,862,506	4,170,917	1,404,190	401,553	65,140	70,379	1,158,122	951,795	1,260,668	9,482,764	20,345,270	121.39

NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 21

Comparison of Expenditure Categories

($ millions)

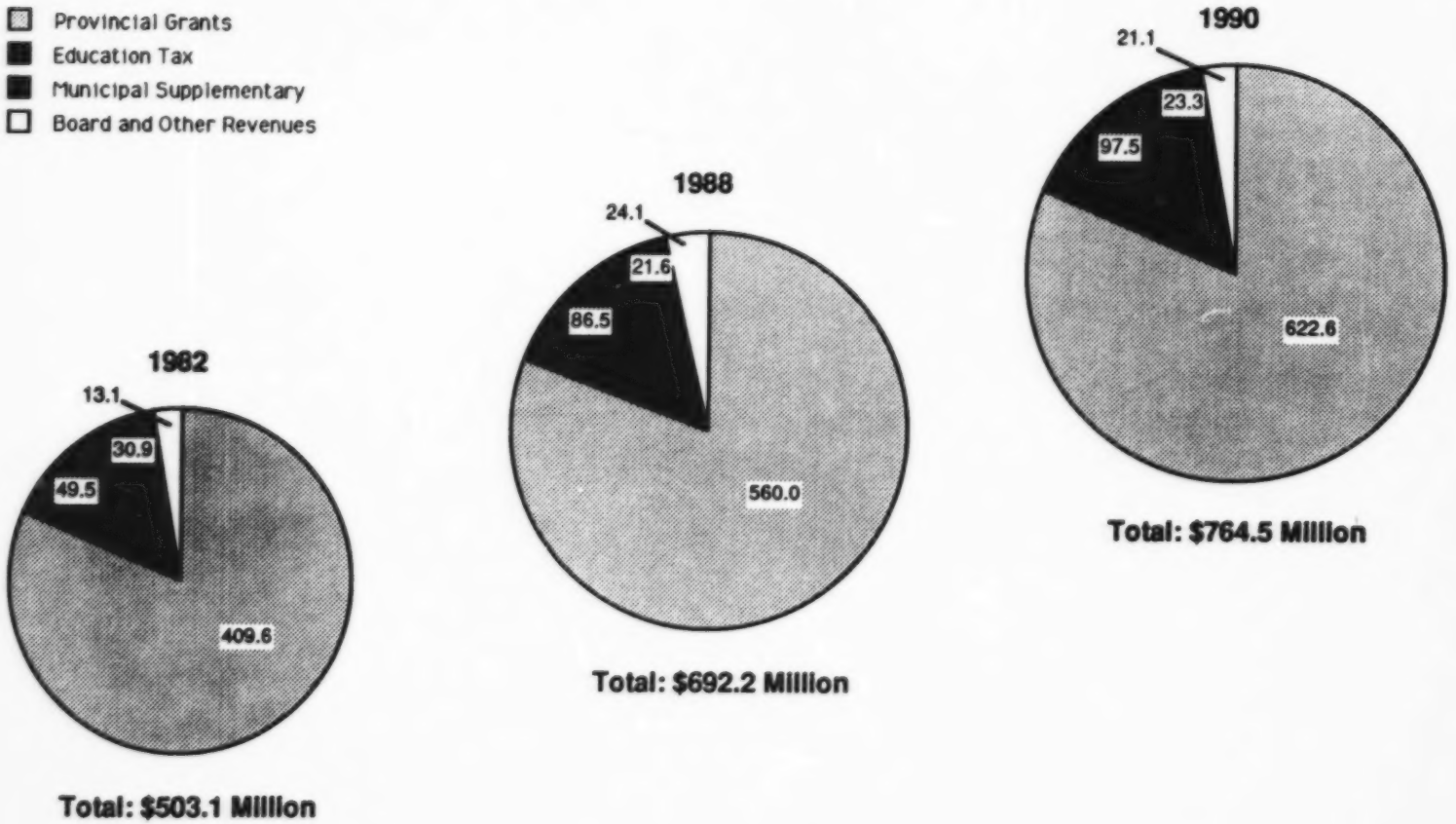


NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 22

Comparison of Sources of Revenue

($ millions)

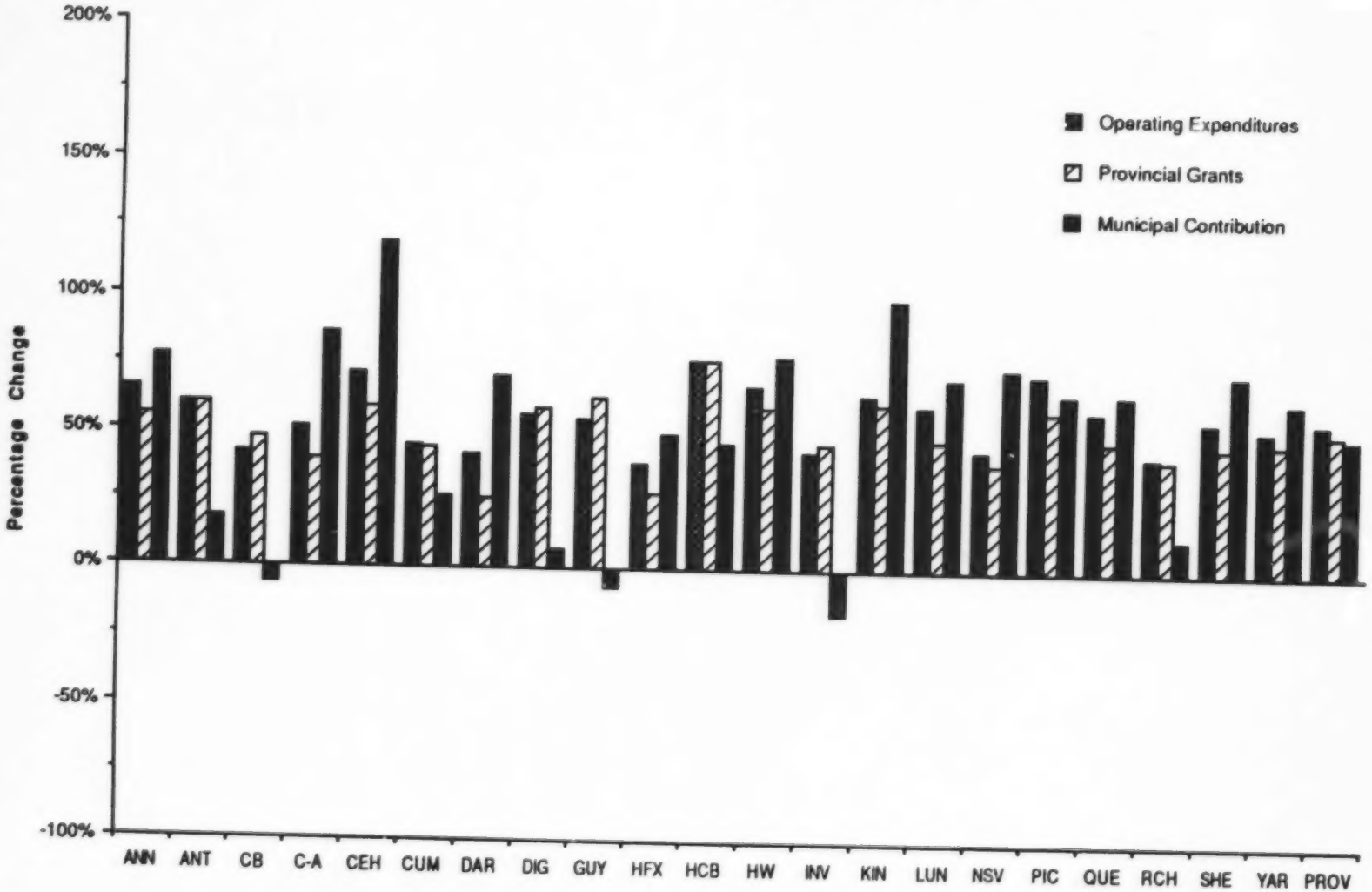


NOVA SCOTIA DEPARTMENT OF EDUCATION

Changes in Expenditures and Grants

1990 Projected Compared to 1982

Graph 23



3/7/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 24

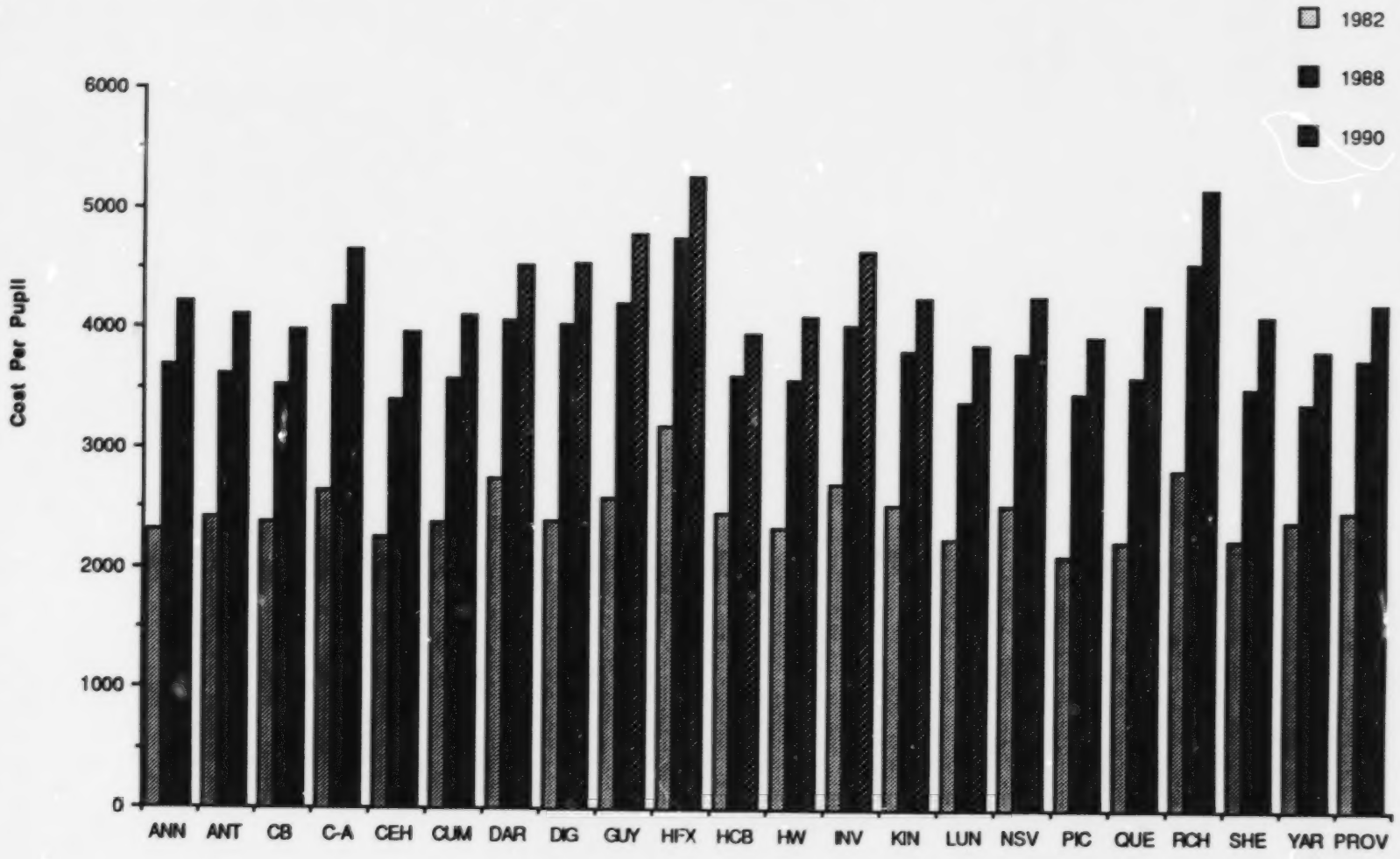
OPERATING COST PER PUPIL

BOARD	1982	1986	1988	1989	1990	% OF PREVIOUS YEAR	% OF 1982
Annapolis	2,314	3,194	3,688	3,965	4,226	106.59%	182.61%
Antigonish	2,413	3,250	3,616	3,805	4,118	108.24%	170.65%
Cape Breton	2,390	3,221	3,534	3,689	3,992	108.19%	167.00%
Clare-Argyle	2,643	3,687	4,183	4,380	4,667	106.56%	176.61%
Colchester-E Hants	2,258	3,063	3,412	3,690	3,962	107.40%	175.50%
Cumberland	2,388	3,183	3,591	3,786	4,103	108.38%	171.84%
Dartmouth	2,748	3,660	4,076	4,215	4,532	107.52%	164.92%
Digby	2,394	3,469	4,049	4,174	4,548	108.97%	189.96%
Guysborough	2,586	3,764	4,221	4,408	4,796	108.80%	185.44%
Halifax	3,196	4,370	4,769	4,927	5,278	107.13%	165.17%
Halifax Co-Bedford	2,471	3,210	3,621	3,795	3,976	104.76%	160.86%
Hants West	2,340	3,140	3,590	3,732	4,112	110.16%	175.69%
Inverness	2,721	3,616	4,049	4,213	4,664	110.69%	171.41%
Kings	2,541	3,325	3,824	4,014	4,268	106.33%	168.01%
Lunenburg	2,262	3,062	3,407	3,616	3,890	107.58%	171.96%
Northside-Victoria	2,536	3,505	3,811	3,994	4,287	107.33%	169.06%
Pictou	2,124	3,078	3,481	3,655	3,955	108.21%	186.22%
Queens	2,239	3,097	3,613	3,790	4,226	111.51%	188.72%
Richmond	2,835	3,922	4,572	4,739	5,190	109.50%	183.02%
Shelburne	2,250	3,265	3,538	3,743	4,128	110.29%	183.46%
Yarmouth	2,414	3,104	3,413	3,675	3,842	104.55%	159.16%
TOTAL	2,506	3,376	3,771	3,955	4,242	107.26%	169.28%

NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 24

OPERATING COST PER PUPIL



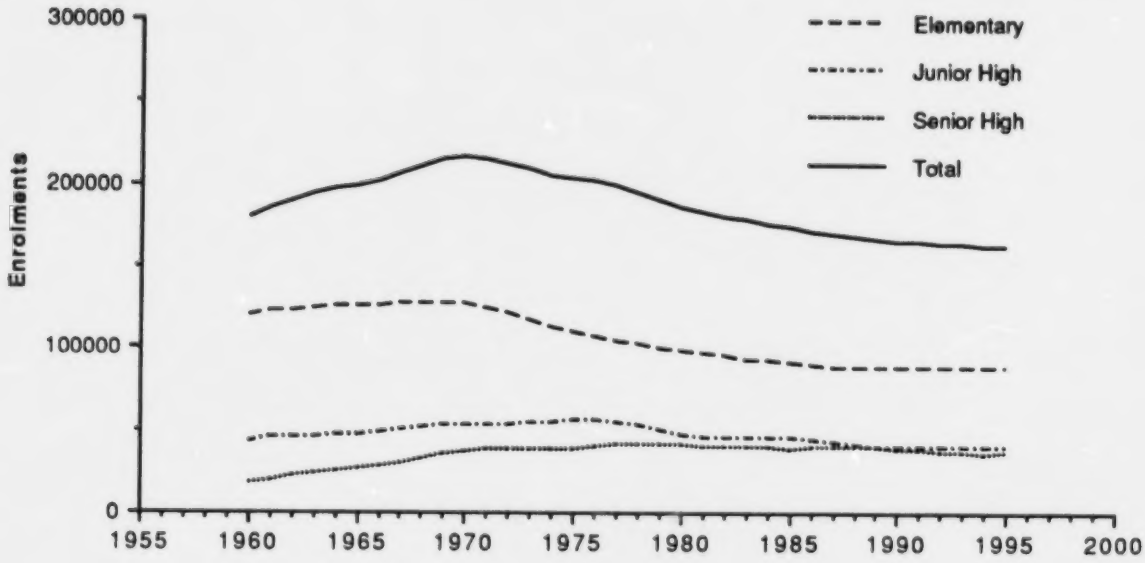
HISTORICAL AND PROJECTED PROVINCIAL ENROLMENTS

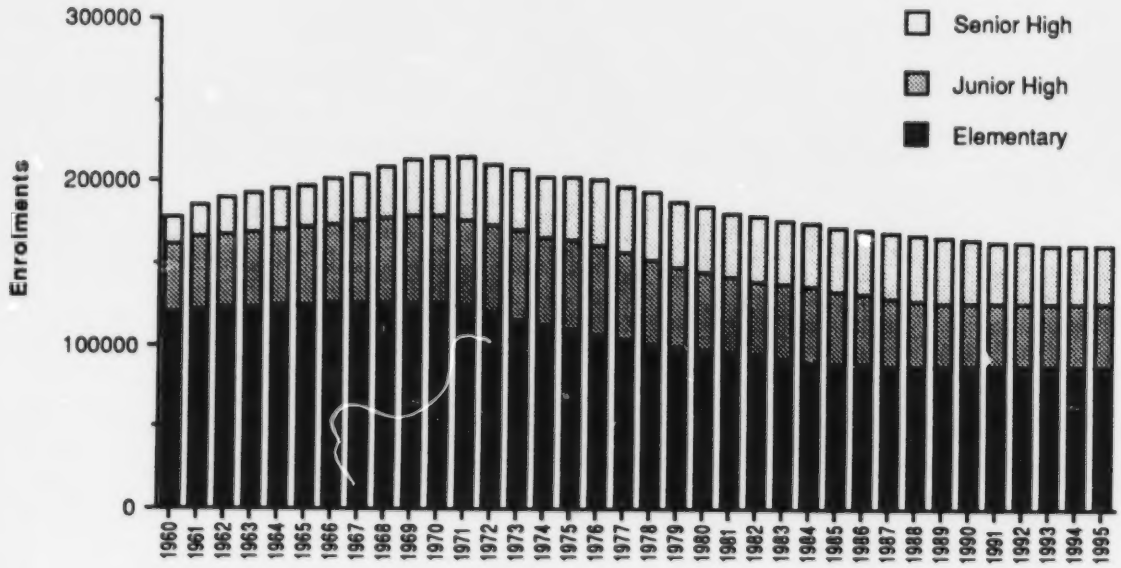
YEAR	ELEMENTARY	JUNIOR	SENIOR	TOTAL
1960	119,568	41,745	17,250	178,563
1961	121,675	44,610	19,131	185,416
1962	122,994	45,128	21,483	189,605
1963	123,940	45,539	23,492	192,971
1964	125,047	46,200	24,864	196,111
1965	124,821	47,133	26,054	198,008
1966	125,859	48,250	27,463	201,572
1967	126,766	49,673	28,550	204,989
1968	126,896	50,823	31,871	209,590
1969	126,795	52,494	34,616	213,905
1970	126,399	52,627	36,863	215,889
1971	124,132	52,734	37,897	214,763
1972	120,475	53,076	37,715	211,266
1973	116,384	53,727	37,592	207,703
1974	112,583	54,188	37,341	204,112
1975	109,570	54,956	38,367	202,893
1976	106,834	55,157	39,281	201,272
1977	103,502	54,450	40,085	198,037
1978	101,353	52,192	40,525	194,070
1979	99,322	49,413	40,523	189,258
1980	98,188	47,016	40,381	185,585
1981	96,591	45,415	39,679	181,685
1982	94,704	44,655	39,943	179,302
1983	92,469	45,089	39,682	177,240
1984	91,203	45,171	38,808	175,182
1985	89,736	44,495	38,383	172,614
1986	88,540	43,065	39,263	170,868
1987	87,743	41,909	39,826	169,478
1988	87,056	40,917	39,623	167,596
1989	87,089	39,884	39,290	166,263
1990	87,501	39,141	38,327	164,969
1991	87,614	38,675	37,563	163,852
1992	87,526	38,810	36,608	162,944
1993	87,611	38,925	35,976	162,512
1994	87,761	38,727	35,611	162,099
1995	87,549	38,742	35,758	162,049

NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 25

Historical and Projected Provincial Enrolments





2/15/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 26

ENROLMENT BY BOARD

BOARD	75-76	76-77	77-78	78-79	79-80	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89	89-90
Annapolis	5,274	5,130	5,029	4,845	4,694	4,643	4,501	4,496	4,396	4,327	4,219	4,220	4,181	4,116	4,060
Antigonish	5,065	5,056	5,048	4,927	4,911	4,901	4,900	4,842	4,861	4,826	4,783	4,753	4,660	4,646	4,605
Cape Breton	27,060	26,477	25,639	24,887	24,119	23,441	22,909	22,371	21,928	21,323	20,768	20,306	20,066	19,652	19,375
Clare-Argyle	4,171	4,141	4,061	3,982	3,946	3,848	3,722	3,665	3,554	3,459	3,344	3,285	3,240	3,200	3,147
Colchester-E Hants	14,050	14,229	14,143	13,894	13,573	13,268	13,266	13,257	13,245	13,232	13,210	13,284	13,317	13,119	13,026
Cumberland	8,274	8,134	7,973	7,856	7,641	7,418	7,238	7,167	6,983	6,843	6,641	6,546	6,412	6,285	6,146
Dartmouth	17,251	16,678	15,869	15,142	14,298	13,620	13,073	12,541	12,088	11,823	11,443	11,389	11,201	11,073	10,902
Digby	2,908	2,914	2,837	2,757	2,686	2,664	2,600	2,533	2,526	2,501	2,477	2,326	2,261	2,175	2,133
Guysborough	3,323	3,230	3,189	3,120	3,071	3,050	3,048	2,989	2,951	2,878	2,740	2,708	2,678	2,593	2,554
Halifax	22,566	21,753	20,811	19,788	18,798	18,156	17,348	16,902	16,540	15,958	15,430	14,929	14,713	14,396	14,305
Halifax Co-Bedford	24,783	25,827	26,512	27,225	27,262	27,239	27,220	27,363	27,608	27,924	28,186	28,607	29,049	29,426	29,764
Hants West	4,306	4,246	4,172	4,080	3,916	3,864	3,701	3,616	3,605	3,648	3,714	3,661	3,680	3,615	3,577
Inverness	5,726	5,725	5,716	5,736	5,673	5,561	5,440	5,383	5,194	5,150	5,070	4,942	4,841	4,780	4,635
Kings	13,216	12,891	12,622	12,175	11,800	11,652	11,404	11,338	11,437	11,328	11,405	11,322	11,212	11,049	11,095
Lunenburg	8,978	9,072	9,080	9,051	8,943	8,837	8,752	8,714	8,644	8,689	8,537	8,520	8,394	8,326	8,187
Northside-Victoria	9,734	9,747	9,512	9,173	8,891	8,701	8,445	8,203	7,950	7,759	7,596	7,406	7,282	7,231	7,083
Pictou	11,691	11,652	11,525	11,377	11,303	11,352	11,153	11,138	11,060	11,008	10,831	10,746	10,620	10,547	10,433
Queens	2,968	2,948	2,970	2,938	2,875	2,786	2,728	2,696	2,704	2,670	2,648	2,607	2,529	2,413	2,350
Richmond	3,522	3,513	3,498	3,427	3,361	3,250	3,104	3,055	3,034	2,961	2,855	2,719	2,614	2,489	2,471
Shelburne	4,017	3,926	3,879	3,825	3,677	3,624	3,588	3,547	3,477	3,457	3,380	3,274	3,245	3,182	3,100
Yarmouth	4,022	3,983	3,932	3,863	3,820	3,690	3,545	3,486	3,435	3,418	3,337	3,316	3,283	3,283	3,295
TOTAL	202,883	201,272	198,037	194,070	189,258	185,585	181,685	179,302	177,240	175,182	172,814	170,868	169,478	167,596	166,283

2/15/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 27

NUMBER OF TEACHERS AND FULL TIME EQUIVALANCE(FTE)

BOARD	1982-83		1983-84		1984-85		1985-86		1986-87		1987-88		1988-89		1989-90	
	#	FTE	#	FTE	#	FTE	#	FTE	#	FTE	#	FTE	#	FTE	#	FTE
Annapolis	274	271.0	274	268.2	273	268.4	261	254.9	247	241.5	259	250.6	263	253.1	262	251.9
Antigonish	274	274.0	271	271.0	277	277.0	277	277.0	280	280.0	288	286.0	285	284.0	283	282.7
Cape Breton	1,301	1,299.0	1,265	1,260.0	1,274	1,262.6	1,253	1,245.5	1,218	1,199.5	1,212	1,194.2	1,202	1,189.5	1,205	1,189.9
Clare-Argyle	231	228.6	233	230.8	229	228.5	216	214.2	218	214.4	221	217.6	225	220.1	222	216.7
Colchester-E Hants	743	736.0	748	739.9	754	745.8	753	747.1	763	752.2	770	756.0	793	780.5	835	815.4
Cumberland	425	420.5	404	400.0	407	399.0	400	390.2	403	390.5	398	386.6	408	392.0	401	386.6
Dartmouth	838	819.3	825	805.0	801	777.6	780	759.2	762	734.7	771	745.1	783	757.0	779	751.7
Digby	160	160.0	154	154.0	152	152.0	153	153.0	154	152.0	149	147.0	150	147.0	146	144.3
Guysborough	187	187.0	190	190.0	190	189.6	182	180.5	177	175.0	177	175.5	178	178.0	176	174.0
Halifax	1,254	1,234.1	1,194	1,171.4	1,206	1,178.5	1,178	1,150.6	1,149	1,119.8	1,131	1,094.0	1,121	1,083.2	1,121	1,078.9
Halifax Co-Bedford	1,642	1,623.8	1,608	1,588.7	1,654	1,627.5	1,707	1,669.1	1,733	1,691.9	1,774	1,724.9	1,852	1,802.9	1,878	1,820.9
Hants West	210	209.4	207	206.0	205	202.6	214	209.2	221	213.6	226	219.7	228	221.1	226	219.4
Inverness	343	339.0	327	325.5	324	321.0	315	311.0	307	305.5	310	307.0	310	306.5	311	306.0
Kings	686	672.7	693	673.4	713	681.4	716	679.2	713	676.1	725	689.5	743	708.5	733	701.4
Lunenburg	505	493.3	506	490.6	503	486.8	507	490.2	497	477.8	496	481.8	512	488.6	514	489.9
Northside-Victoria	491	490.0	477	474.3	468	466.0	465	461.5	453	449.3	443	438.3	446	443.0	450	448.0
Pictou	625	620.5	639	630.5	645	636.3	631	623.8	637	627.4	641	628.9	636	624.3	642	630.6
Queens	151	149.5	157	155.1	155	153.1	159	158.1	162	156.3	156	153.5	164	158.2	154	149.5
Richmond	211	211.0	194	194.0	190	190.0	188	188.0	188	188.0	186	185.5	184	184.0	180	180.0
Shelburne	201	199.9	204	202.5	195	192.6	196	194.7	193	191.1	185	184.2	180	177.6	183	181.2
Yarmouth	209	206.8	202	197.0	199	194.8	200	194.2	189	185.7	188	185.3	193	189.3	196	192.8
TOTAL	10,961	10,847.4	10,770	10,627.9	10,814	10,631.1	10,751	10,551.2	10,664	10,422.3	10,708	10,451.2	10,866	10,590.4	10,897	10,611.8

2/15/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 28

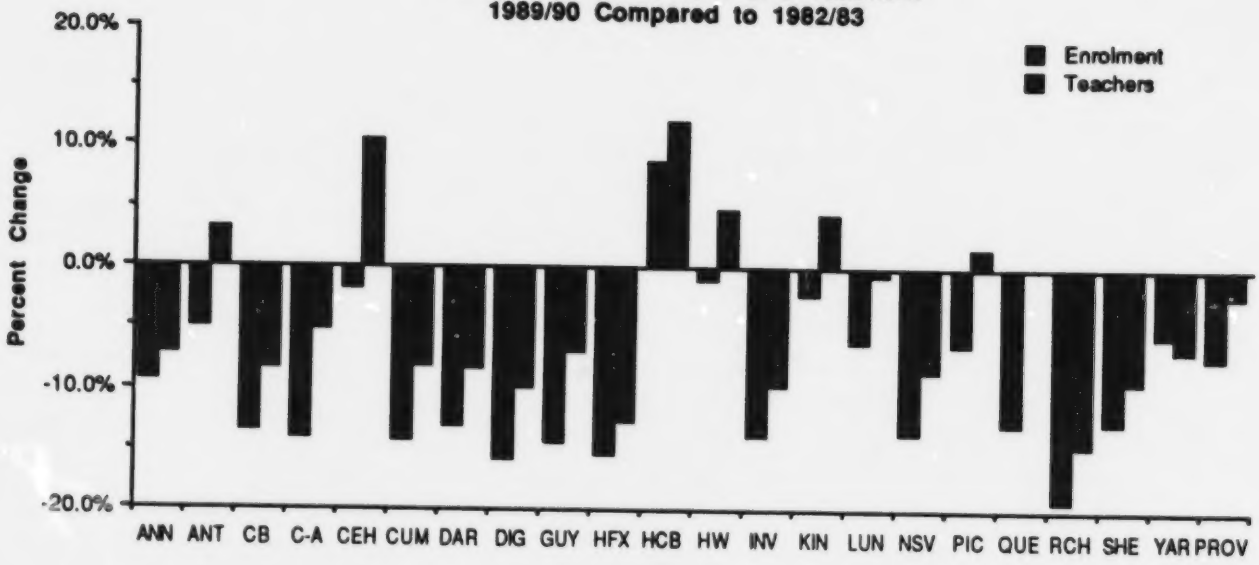
PUPIL/TEACHER RATIO(FTE)

BOARD	80-81	81-82	82-83	83-84	84-85	85-86	86-87	87-88	88-89	89-90
Annapolis	17.2	16.5	16.6	16.4	16.1	16.6	17.5	16.7	16.3	16.2
Antigonish	17.6	17.6	17.7	17.9	17.4	17.3	17.0	16.3	16.4	16.3
Cape Breton	17.6	17.3	17.2	17.4	16.9	16.7	16.9	16.8	16.5	16.3
Clare-Argyle	17.0	16.5	16.0	15.4	15.1	15.6	15.3	14.9	14.5	14.5
Colchester-E Hants	18.5	18.5	18.0	17.9	17.7	17.7	17.7	17.6	16.8	16.0
Cumberland	17.2	16.8	17.0	17.5	17.2	17.0	16.8	16.6	16.0	15.9
Dartmouth	16.3	16.2	15.3	15.0	15.2	15.1	15.5	15.0	14.6	14.5
Digby	16.5	16.0	15.8	16.4	16.5	16.2	15.3	15.4	14.8	14.8
Guysborough	16.2	16.2	16.0	15.5	15.2	15.2	15.5	15.3	14.6	14.7
Halifax	14.1	13.8	13.7	14.1	13.5	13.4	13.3	13.4	13.3	13.3
Halifax Co-Bedford	17.0	16.7	16.9	17.4	17.2	16.9	16.9	16.8	16.3	16.3
Hants West	18.6	18.2	17.3	17.5	18.0	17.8	17.1	16.8	16.4	16.3
Inverness	16.1	15.4	15.9	16.0	16.0	16.3	16.2	15.8	15.5	15.1
Kings	17.2	17.1	16.9	17.0	16.6	16.8	16.7	16.3	15.6	15.8
Lunenburg	18.5	18.1	17.7	17.6	17.8	17.4	17.8	17.4	17.0	16.7
Northside-Victoria	17.3	17.2	16.7	16.8	16.7	16.5	16.5	16.6	16.3	15.8
Pictou	19.6	19.3	18.0	17.6	17.3	17.4	17.1	16.9	16.9	16.5
Queens	18.6	18.6	18.0	17.4	17.4	16.7	16.7	16.5	15.3	15.7
Richmond	14.8	14.1	14.5	15.6	15.6	15.2	14.5	14.1	13.5	13.7
Shelburne	17.7	17.7	17.7	17.2	17.9	17.4	17.1	17.6	17.9	17.1
Yarmouth	18.3	17.8	16.9	17.4	17.5	17.2	17.9	17.7	17.3	17.1
TOTAL	**17.0**	**16.8**	**16.5**	**16.7**	**16.5**	**16.4**	**16.4**	**16.2**	**15.8**	**15.7**

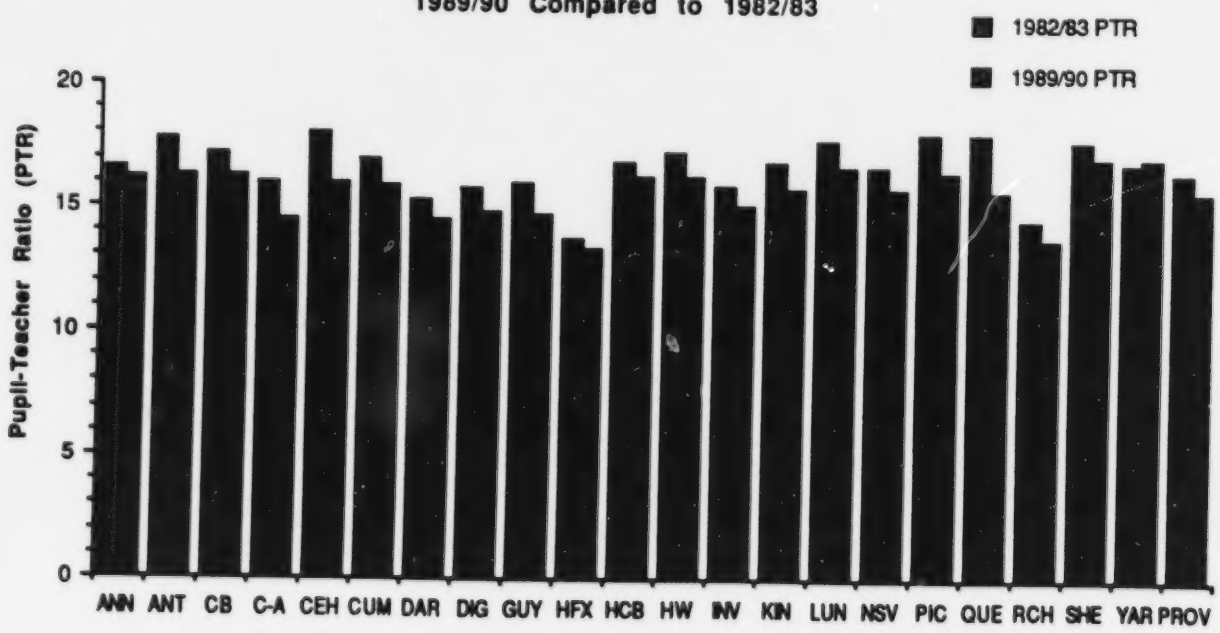
NOVA SCOTIA DEPARTMENT OF EDUCATION

GRAPH 29

Changes in Enrolments and Teachers
1989/90 Compared to 1982/83



Changes in Pupil-Teacher Ratio
1989/90 Compared to 1982/83



2/20/90

NOVA SCOTIA DEPARTMENT OF EDUCATION

SCHEDULE 30

DENSITY-1989-90

Board	Area	Adult Population	Enrolment	Schools	Density per Square Mile: Adult Population	Density per Square Mile: Enrolment	Density per Square Mile: School Coverage
Halifax	24.2	87,125	14,305	37	3600.2	591.1	0.7
Dartmouth	22.5	46,205	10,902	30	2053.6	484.5	0.8
Cape Breton	684.4	71,700	19,375	62	104.8	28.3	11.0
Yarmouth	231.6	12,445	3,295	10	53.7	14.2	23.2
Halifax Co-Bedford	2099.0	82,175	29,764	79	39.1	14.2	26.6
Kings	843.4	38,275	11,095	24	45.4	13.2	35.1
Antigonish	564.3	11,540	4,605	16	20.5	8.2	35.3
Pictou	1071.2	33,125	10,433	30	30.9	9.7	35.7
Richmond	475.0	7,690	2,471	12	16.2	5.2	39.6
Lunenburg	1112.2	33,040	8,187	25	29.7	7.4	44.5
Northside-Victoria	1339.1	16,205	7,083	29	12.1	5.3	46.2
Colchester-E-Hants	2088.2	42,705	13,026	44	20.5	6.2	47.5
Hants West	489.0	11,515	3,577	9	23.5	7.3	54.3
Clare-Argyle	894.5	13,080	3,147	15	14.6	3.5	59.6
Shelburne	909.0	11,915	3,100	13	13.1	3.4	69.9
Cumberland	1655.7	24,410	6,146	23	14.7	3.7	72.0
Queens	914.2	9,255	2,350	12	10.1	2.6	76.2
Annapolis	1237.0	16,310	4,080	16	13.2	3.3	77.3
Digby	628.0	8,340	2,133	8	13.3	3.4	78.5
Inverness	1427.4	14,170	4,635	13	9.9	3.2	109.8
Guysborough	1691.4	8,300	2,554	12	4.9	1.5	141.0
PROVINCIAL					**29.4**	**8.1**	**39.3**
TOTAL	**20401.3**	**599,525**	**166,263**	**519**			**1,084.6**

NOVA SCOTIA DEPARTMENT OF EDUCATION

COMPARISON OF SCHOOL SIZE

BOARD	ENROL 89-90	NO. OF SCHOOLS 89-90	AVERAGE PUPILS PER SCHOOL	SEPT. 30 1989 G.S.F.	AVERAGE GSF PER PUPIL	AVERAGE GSF PER SCHOOL
Annapolis	4,080	16	255	520,370	128	32,523
Antigonish	4,605	16	288	451,204	98	28,200
Cape Breton	19,375	62	313	2,185,512	113	35,250
Clare-Argyle	3,147	15	210	427,645	136	28,510
Colchester-E Hants	13,026	44	296	1,512,901	116	34,384
Cumberland	6,146	23	267	755,685	123	32,856
Dartmouth	10,902	30	363	1,344,241	123	44,808
Digby	2,133	8	267	267,400	125	33,425
Guysborough	2,554	12	213	323,624	127	26,969
Halifax	14,305	37	387	2,339,506	164	63,230
Halifax Co-Bedford	29,764	79	377	2,911,663	98	36,856
Hants West	3,577	9	397	379,390	106	42,154
Inverness	4,635	13	357	616,631	133	47,433
Kings	11,095	24	462	1,295,507	117	53,979
Lunenburg	8,187	25	327	778,493	95	31,140
Northside-Victoria	7,083	29	244	838,040	118	28,898
Pictou	10,433	30	348	1,183,908	113	39,464
Queens	2,350	12	196	249,696	106	20,808
Richmond	2,471	12	206	362,969	147	30,247
Shelburne	3,100	13	238	302,389	98	23,261
Yarmouth	3,295	10	330	340,316	103	34,032
TOTAL	**166,263**	**519**	**320**	**19,387,090**	**117**	**37,355**